

Delphi Corporation, et al.  
 Chapter 11 Case 05-44481 (RDD)  
 Deloitte and Touche LLP  
 First Interim Application  
 (10/08/05 - 01/31/06)

**Exhibit E**

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
01/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and updated final procedures on accounts payable for Energy & Chassis	1.7	270.00	459.00
01/25/06	ZIEMKE, VALERIE LEA	MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Supervised staff re: questions with business process fieldwork	1.1	480.00	528.00
01/25/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed inventory cycle of Sarbanes testing identification of control activity gaps	1.2	240.00	288.00
01/25/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with client different reconciliations of varied accounts	0.4	200.00	80.00
01/25/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed updated inventory workpapers after review notes were cleared	0.9	340.00	306.00
01/25/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Responded to business process questions re: testing for Delphi Product and Service Solutions	0.6	480.00	288.00
01/25/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented explanations for variances in property accounts as received from Steering division staff	0.7	240.00	168.00
01/25/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Generated the deliverable for system application and product in data processing system for the third quarter	2.4	280.00	672.00
01/25/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Assisted A. Nellis with deferred tax bind	0.4	200.00	80.00
01/25/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated derivative tickmarks for derivative selections	1.6	240.00	384.00
01/25/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared open items list	3.8	390.00	1,482.00
01/25/06	SNYDER, BILL L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and discussed staffing requirements necessary to complete audit work and addressed questions re: income statement testing with M. Brennan, Senior	0.5	490.00	245.00
01/25/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed updated workpapers for Delphi General Ledger application	1.3	480.00	624.00
01/25/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed procedures for inventory test	1.2	200.00	240.00
01/25/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client and A. Bacarella re: intercompany inventory profit elimination consolidated journal voucher (CJV)	0.5	200.00	100.00
01/25/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Tested pre-petition liability for Delphi Thermal and Interior royalty payment to Calsonic Incorporated	1.2	270.00	324.00
01/25/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi voicemails, re: staffing and planning	0.1	650.00	65.00
01/25/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared Energy and Chassis division period cost analysis	3.6	240.00	864.00
01/25/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared fourth quarter review spreadsheet fluctuations for Automotive Holdings Group	2.8	270.00	756.00
01/25/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed dataset procedures	0.5	300.00	150.00
01/25/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed procedures to perform to put together deficiency tracker for all items not addressed by Ernst & Young with M.Brennan, Audit Senior	0.6	280.00	168.00
01/25/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Completed discussion documentation with D. Vogel and R. Capogreco and prepared notes re: issues for clarification	2.4	200.00	480.00
01/25/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with G. Chopko re: asset impairment	0.9	200.00	180.00

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01/25/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested intercompany profit in inventory	2.0	200.00	400.00
01/25/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed Ernst & Young Sarbanes - Oxley Inventory deficiency list	0.4	280.00	112.00
01/25/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with J. Schmidt and R. Talib re: derivative entries to the accounting database	0.5	240.00	120.00
01/25/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared correspondence with J. Giron re: inventory count workpapers	0.5	340.00	170.00
01/25/06	SNYDER, BILL L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed audit instructions provided by Deloitte Detroit	0.5	490.00	245.00
01/25/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Tested control activities selected as replacements for Non-Reliance controls for Financial Reporting	3.7	280.00	1,036.00
01/25/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and asked questions to M. Brenman re: journal entry testing on 1/25/06	0.3	200.00	60.00
01/25/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed news articles to determine impact on audit procedures	0.7	390.00	273.00
01/25/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented net present value calculation procedures and tickmarks	2.3	240.00	552.00
01/26/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and called R. Ligenza and tried to resolved the fourth quarter data request issues	1.0	280.00	280.00
01/26/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Conducted testing non-routine transaction controls within Financial Reporting cycle	3.7	280.00	1,036.00
01/26/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting re: further entry booking for income statement with client	0.3	270.00	81.00
01/26/06	SNYDER, BILL L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and discussed audit staffing requirements with audit scheduler	0.3	490.00	147.00
01/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed fixed assets and special tools audit procedures with R. Bellini	0.8	270.00	216.00
01/26/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: special tools closed project with B. Snyder, Senior Manager	0.4	240.00	96.00
01/26/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed client conflicts with K. Tanielian	0.1	525.00	52.50
01/26/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Responded to Detroit audit teams request to clarify time submissions	0.6	340.00	204.00
01/26/06	SCHROT, ERICA LYNN	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed repetition account	2.4	200.00	480.00
01/26/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended meeting with D. Vogel and S. Siegfried to discuss third quarter Journal Entries for testing	1.3	200.00	260.00
01/26/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched the expenditure of assets placed in services after impairment date	1.0	440.00	440.00
01/26/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with C. Alsager re: Property, Plant, and Equipment and Special Tools	0.8	200.00	160.00
01/26/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in audit committee with Delphi leadership and B Plumb	3.1	650.00	2,015.00
01/26/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed Inventory Price Testing	3.4	240.00	816.00
01/26/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed with V. Ziemke about Delphi deficiency tracker status	0.2	525.00	105.00
01/26/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed income Statement / Cost of Sales Testing	0.7	280.00	196.00

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01/26/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and participated in control audit tool discussion with S. Potter for international templates	0.5	525.00	262.50
01/26/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated fixed asset business cycle for new conclusions	2.5	280.00	700.00
01/26/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Downloaded Hyperion information for interest income and royalty payments	2.2	200.00	440.00
01/26/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed open items listing	0.2	390.00	78.00
01/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for the meeting held with J Tomas re: the auditing procedures surrounding cut-off testing in AR and AP	0.7	270.00	189.00
01/26/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Traced El Paso selections from countsheet to perpetual to the leadsheet	4.0	200.00	800.00
01/26/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and participated in control audit tool discussion with S. Wolfed for international templates	0.3	525.00	157.50
01/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Debriefed on the general computer control status meeting	0.3	480.00	144.00
01/26/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: book to physical inventory adjustment with M. Blank, Senior Assistant	0.5	240.00	120.00
01/26/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed interest income with A. Bacarella	0.4	200.00	80.00
01/26/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed issues with M.Bank re: El Paso workpapers- Inventory Price Testing	0.6	200.00	120.00
01/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed supporting documentation provided for headquarters operations testing	0.8	270.00	216.00
01/26/06	SNYDER, BILL L	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed of accrued liabilities rollforward procedures	1.6	490.00	784.00
01/26/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed memo and attorney letter provided by the South African team	0.8	390.00	312.00
01/26/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed additional CIP selections and verified existence through phone call with M. Peoples, Delphi	0.5	200.00	100.00
01/26/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed notes from Ernst & Young Sales deficiency list	1.4	280.00	392.00
01/26/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed open items list with D Ralbusky and A Bacarella	0.6	240.00	144.00
01/26/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the segregation of duties testing workpapers and supporting documentation for the exceptions noted	1.5	275.00	412.50
01/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed business process testing for the Corporate headquarters testing with V Ziemke	0.6	480.00	288.00
01/26/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for the meeting with H. Bramer, Budgeting and Forecasting, to discuss and obtain support for dividends declared in current year	1.5	240.00	360.00
01/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in meeting with client (J. Steele) re: the inventory movement and adjustments before and after physical inventory	0.7	270.00	189.00
01/26/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and participated in control audit tool discussion with V. Ziemke seemed for international templates	0.9	525.00	472.50
01/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed open items and procedures to be performed for stock incentive plans with S. Kaplar	0.2	270.00	54.00
01/26/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated review note template with final workpapers' open items	0.8	200.00	160.00

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01/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed international control deficiencies with J Green	0.4	480.00	192.00
01/26/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Tested cooper adjustment	3.9	240.00	936.00
01/26/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 1/25/2006	1.1	290.00	319.00
01/26/06	LEHNER, JOANNA C	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed interim testing of special tooling	1.5	390.00	585.00
01/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed audit road blocks for Automotive Holdings Group with K. Tanielian	0.1	270.00	27.00
01/26/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped October and November detail for consultants with last names beginning "S-Z"	4.0	300.00	1,200.00
01/26/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed Business process updated deficiency report	1.0	525.00	525.00
01/26/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed business cycle deficiency tracking approach with V. Ziemke	0.4	390.00	156.00
01/26/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated Energy & Chassis Accounts Receivable rollforward	2.3	200.00	460.00
01/26/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed prepaid support from P. Kulczyk	1.2	200.00	240.00
01/26/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting re: item for constraint issues list with K. Tanielian	0.1	270.00	27.00
01/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed open prepaid expense items with Energy & Chassis financial analyst	0.4	270.00	108.00
01/26/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed first quarter and second quarter entries to fill in any miscellaneous information	1.7	200.00	340.00
01/26/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Provided guidance on participating office instructions to Delphi Packard division	0.5	270.00	135.00
01/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and discussed open request items with Automotive Holdings Group General Accounting Manager	0.5	270.00	135.00
01/26/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched asset impairment accounting issues	3.5	650.00	2,275.00
01/26/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended meeting with S. Reinhart to discuss analytic review	0.7	200.00	140.00
01/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed staffing issued for Energy & Chassis with E. Hoch and D. Moyer	0.5	270.00	135.00
01/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi related emails re: design deficiencies and consolidated General Motors systems audit	0.5	480.00	240.00
01/26/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Finalized General Motors systems information security testing	2.4	290.00	696.00
01/26/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed with V. Ziemke on control structure of electronic trial balance application	0.5	525.00	262.50
01/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and discussed audit status and procedures with J. Badie	0.2	270.00	54.00
01/26/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed special tooling amortization testing with M. Brennan, senior	0.6	200.00	120.00
01/26/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with client re: marketable securities	0.6	200.00	120.00

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01/26/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed transfer pricing issues and audit procedures with A. Shapiro, D. Moyer, J. Urbaniak, A. Miller	0.6	750.00	450.00
01/26/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized intercompany profit in inventory elimination testing	2.1	200.00	420.00
01/26/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi's process for submitting general ledger information into Hyperion	0.6	480.00	288.00
01/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the consolidated General Motors applications information security workpapers	0.5	480.00	240.00
01/26/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final special tools workpapers for Delphi Steering division based on the results of procedures performed	1.4	240.00	336.00
01/26/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed SAP application process improvements with C. Snyder	0.3	390.00	117.00
01/26/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and filed the 1-26-06 Audit committee presentation	0.5	390.00	195.00
01/26/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented Sarbanes - Oxley 99 journal entries for first quarter and second quarter	1.6	240.00	384.00
01/26/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed new information given for marketable securities	1.4	200.00	280.00
01/26/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed supports for revenue cutoff testing	1.5	280.00	420.00
01/26/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and discussed about the reconciliation issues for Mexico plants with T. Sticklinski	0.5	280.00	140.00
01/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented tested areas of the warranty reserve	1.9	270.00	513.00
01/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated the detailed open items listing for Delphi Product and Service Solutions and headquarters areas	0.6	270.00	162.00
01/26/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Followed up with client personnel re: information requests and set up meetings	1.0	200.00	200.00
01/26/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated open items list	0.7	200.00	140.00
01/26/06	SNYDER, BILL L	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed of inventory observation workpapers	1.1	490.00	539.00
01/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	1.4	270.00	378.00
01/26/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Products and Systems Solutions technical accounting memos	0.5	490.00	245.00
01/26/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in meeting re: inventory test counts with J. Harrison, staff	0.6	240.00	144.00
01/26/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Created workpaper for and documented Delphi Thermal and Interior calculation of freight liability	1.5	270.00	405.00
01/26/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated audit open items list provided by Detroit audit team	0.8	340.00	272.00
01/26/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated wp 5420 and 5425 using detail (HC 1442)	3.0	200.00	600.00
01/26/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed instructions for Ernst & Young Sarbanes - Oxley Inventory deficiency list	0.4	280.00	112.00
01/26/06	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed control findings from North and South America	0.7	280.00	196.00

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01/26/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented General Motors price discrepancies	1.1	200.00	220.00
01/26/06	MCGOWAN, TODD M	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Responded to email messages relating to the execution of the year-end procedures	1.0	650.00	650.00
01/26/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Compiled the list of follow-up items that require additional information on the security administration forms testing for North America to be presented in the status update meeting with the Delphi segregation of duties team	2.8	275.00	770.00
01/26/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed special tools amortization testing	3.0	200.00	600.00
01/26/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended meeting with L. Tropea re: deficiency tracker updates	0.2	480.00	96.00
01/26/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented thermal and interior other asset accounts	3.1	200.00	620.00
01/26/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated deficiency tracker for new deficiencies	2.4	280.00	672.00
01/26/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and attended Audit committee meeting	1.9	650.00	1,235.00
01/26/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Checked cash leadsheet against Hyperion	0.9	200.00	180.00
01/26/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed FAS112 Jobs Bank issue with S. Coulter	0.4	650.00	260.00
01/26/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Supervised staff re: questions with financial reporting business process fieldwork for Saginaw	0.7	480.00	336.00
01/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed request list for Sarbanes procedures to determine if we can leverage off of financial statement audit procedures	0.5	270.00	135.00
01/26/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and reviewed Delphi open status listing	1.2	490.00	588.00
01/26/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed supporting data and entries to tie numbers for third quarter entries to be tested	2.4	200.00	480.00
01/26/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared review notes on accounts receivable narrative	1.6	200.00	320.00
01/26/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed test of details on the productive excess and obsolete inventory reserve	3.8	240.00	912.00
01/26/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: global analytical procedures with D. Harding, Assistant	0.4	240.00	96.00
01/26/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Analyzed and performed re-performance testing of the Revenue cycle	3.1	280.00	868.00
01/26/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed cost of sales entry selections and testing with M. Brenman, Audit Senior	0.8	280.00	224.00
01/26/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared accounts receivable workpapers for Delphi Steering division based on results of auditing procedures	1.2	240.00	288.00
01/26/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and asked questions to M. Brenman re: journal entry testing on 1/26/06	0.7	200.00	140.00
01/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with R. Marcola re: sales fluctuation and review of client prepared detail and schedules	0.2	270.00	54.00
01/26/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled and reviewed source expense datasets	1.0	500.00	500.00

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01/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Made selections for revenue recognition testing procedures from shipments from first week in January 2006.	0.3	270.00	81.00
01/26/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed staffing issued for Energy & Chassis with C. Alsager and D. Moyer	0.5	240.00	120.00
01/26/06	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Matched control findings noted in review to controls in the control audit tool	1.1	280.00	308.00
01/26/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped November 2005 time of partners on Delphi project	2.2	375.00	825.00
01/26/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Gathered and reviewed amended agreement re: French factoring agreement	2.0	440.00	880.00
01/26/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated evidence provided for Delphi Thermal and Interior accounts receivable allowance	1.7	270.00	459.00
01/26/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and discussed Mexico billing with D Moyer	0.2	450.00	90.00
01/26/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed scheduling resources for the business process testing in February	0.5	525.00	262.50
01/26/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed open items with J. Urbaniak and J. Erickson	0.8	390.00	312.00
01/26/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made selections for Construction Work in Process for Energy & Chassis Special Tooling	3.6	200.00	720.00
01/26/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Revised mapping for select accounts and updated leadsheets to reflect changes	0.4	270.00	108.00
01/26/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared and attended discussion with A. Kulikowski, J. Volek and L. Tropea re: status of business process audit	1.3	480.00	624.00
01/26/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with C. Alsager re: Accounts Receivable - Allowance for Doubtful Accounts for Energy & Chassis status	0.6	200.00	120.00
01/26/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails, re: open items and audit committee meeting	0.3	650.00	195.00
01/26/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and answered questions re: sales substantive analytical testing to W. Kwok, Deloitte Consultant	0.5	240.00	120.00
01/26/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Cleared SAP review notes	0.3	290.00	87.00
01/26/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Selected journal entry lines for income statement accounts for fourth quarter	1.6	280.00	448.00
01/26/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Met with J. Yuhasz re: inventory	0.8	200.00	160.00
01/26/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed debits to sales	1.3	240.00	312.00
01/26/06	MCGOWAN, TODD M	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed 2005 Open general computer control design deficiency report	1.1	650.00	715.00
01/26/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated remaining leadsheets to reflect most recent Delphi adjustments	0.6	270.00	162.00
01/26/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed Control Audit Tool uploads with Sarbanes testing team	1.1	280.00	308.00
01/26/06	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Documented binders accordingly to comply with Delphi guidelines	1.3	280.00	364.00

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01/26/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed open items with A. Miller and J. Erickson	0.8	525.00	420.00
01/26/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed accounts receivable variances between interim and final with Delphi Steering divisional staff	1.3	240.00	312.00
01/26/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed test of details on the non-productive excess and obsolete inventory reserve	3.6	240.00	864.00
01/26/06	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Discussed status of Delphi SOD with internal team	0.5	525.00	262.50
01/26/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 1/26/2006	1.8	290.00	522.00
01/26/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with J. Yuhasz about what I needed from her re: documentation	0.7	200.00	140.00
01/26/06	UREK, KYLE M	SENIOR ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Downloaded trial balances for statement of auditing standard 99 fourth quarter reconciliation procedures from Delphi reporting system	1.2	270.00	324.00
01/26/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with M. Brenman, Audit Senior re: sales substantive analytical testing	0.5	280.00	140.00
01/26/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended meeting with L. Tropea and S. Wolfe re: business process testing in France	0.4	480.00	192.00
01/26/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared and discussed Phase I tax package adjustments with J. Urbaniak and A. Miller	1.1	490.00	539.00
01/26/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed with V. Ziemke and L. Tropea control audit tool population approach for France and Germany teams	0.2	390.00	78.00
01/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented responses to questions re: bad debt allowance calculation	0.9	270.00	243.00
01/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed fixed assets and special tools rollforward and detail with K. Urek for Energy & Chassis	0.8	270.00	216.00
01/26/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and discussed status of application and next steps with T. Miffliton	0.5	500.00	250.00
01/26/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed Phase I tax package adjustments with A. Miller and D. Moyer	1.1	525.00	577.50
01/26/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed asset impairment issues with M. Crowley and S. Szalony	2.1	650.00	1,365.00
01/26/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting re: marketable securities questions with E. Ludtke	0.5	270.00	135.00
01/26/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Adjusted formulas and formatting of 1/25/2006 open items list	2.0	290.00	580.00
01/26/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Updated open items listing as of 1/26/06	0.5	525.00	262.50
01/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the SAP application information operations workpapers	1.4	480.00	672.00
01/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Completed fourth quarter review spreadsheet fluctuations for Automotive Holdings Group	1.4	270.00	378.00
01/26/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed revenue cut off Control Management Testing	0.7	280.00	196.00
01/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Automotive Holdings Group	0.9	270.00	243.00

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01/26/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Compiled the files needed for journal entry testing for Mexico plants and sent out the request	1.1	280.00	308.00
01/26/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed 142 analysis prepared by client	2.1	375.00	787.50
01/26/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended discussion with E. Strzempek on consolidating Deloitte deficiency tracker	0.5	480.00	240.00
01/26/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed test of details on the intransit inventory balance	3.2	240.00	768.00
01/26/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared for and discussed status of application and next steps with J. Peterson	0.5	300.00	150.00
01/26/06	SNYDER, BILL L	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed of interim testing on property combined leadsheet as of 9/30/05	0.9	490.00	441.00
01/26/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared e-mails to D. Vogel, J. Lowry, and S. Siegfried regarding information requests	0.6	200.00	120.00
01/26/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed asset impairment calculation and methodology	3.5	440.00	1,540.00
01/26/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Researched asset impairments and discussed issues with R. Steiner	1.5	650.00	975.00
01/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared detailed listing of questions re: the warranty reserve	1.5	270.00	405.00
01/26/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed weekly priority items	0.6	390.00	234.00
01/26/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed status of open planning items	0.3	650.00	195.00
01/26/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for weekly segregation of duties status meeting	0.5	525.00	262.50
01/26/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted consultation memo re: asset impairment measurement	2.5	440.00	1,100.00
01/26/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended meeting with R. Capogreco about entries booked for third quarter	0.2	200.00	40.00
01/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed open request items with Energy & Chassis General Accounting Manager	0.7	270.00	189.00
01/26/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed accrued interest income on debt	1.3	200.00	260.00
01/26/06	SNYDER, BILL L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and discussed rollforward procedures for income statement testing with M. Brenman, Senior	0.3	490.00	147.00
01/26/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Obtained and documented support for Delphi Interior real and personal property tax accounts	1.3	270.00	351.00
01/26/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for the meeting with H. Bramer, Budgeting and Forecasting, to agree rollforward balances to the general ledger and gain understanding of fluctuations from prior year	2.5	240.00	600.00
01/26/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended weekly business process status meeting with A. Kulikowski and J. Vole	1.0	525.00	525.00
01/26/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Read General Motors press and discussed content relating to Delphi with M. Crowley, B. Steiner and J. Aughton	1.1	650.00	715.00
01/26/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated documentation for General Motors price protection entry	0.4	240.00	96.00

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01/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client re: a proposed adjustment in accounts receivable	0.6	270.00	162.00
01/26/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated evidence provided for Delphi Thermal property balance rollforward	3.2	270.00	864.00
01/26/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for, discussed, and resolved unusual entry that didn't match to the Delphi General Ledger with J. Lowry	1.1	200.00	220.00
01/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed SAP application process improvements with S Potter	0.3	480.00	144.00
01/26/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed and footed Energy and Chassis Construction Work in Process reconciliations	1.3	200.00	260.00
01/26/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed general motors press release to determine if any accounting disclosures related to Delphi	1.0	440.00	440.00
01/26/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented explanations for variances in special tools accounts as received from Steering divisional staff	1.6	240.00	384.00
01/26/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in meeting re: Inventory with M. Brenman, senior	0.5	240.00	120.00
01/26/06	SZALONY, SCOTT P	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Responded to questions from participating offices re: supplemental instructions and procedures	1.0	440.00	440.00
01/26/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in status meeting with M Crowley and L Marion	2.1	650.00	1,365.00
01/26/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Compiled additional time datasets for first monthly, group 6	2.5	375.00	937.50
01/26/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and attended the segregation of duties status update meeting with the Delphi segregation of duties team, L. Tropea and M. Kosonog	1.0	275.00	275.00
01/26/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing status	1.0	480.00	480.00
01/26/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented entry support from discussions and documentation provided	1.6	200.00	320.00
01/26/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in meeting with F. Nance to discuss global analytical procedures analysis; also present at the meeting B. Snyder, Senior Manager	0.5	240.00	120.00
01/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Distributed incurred, but not reported, confirmations to our Deloitte actuaries for year end procedures	0.2	270.00	54.00
01/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed client prepared walk of the bad debt expense account to determine additional follow up questions	0.7	270.00	189.00
01/26/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed APB 23 liability assumptions and computation with M. Lewis, J. Erickson, M. Erickson, J. Neuenschwander, and A. Miller	0.8	525.00	420.00
01/26/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in discussion with E. Hoch and C. Alsager	0.5	490.00	245.00
01/26/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final accounts payable for Delphi Steering division	1.6	240.00	384.00
01/26/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in meeting with K. Tanielian re: constraints listing	0.1	490.00	49.00
01/26/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: cost of sales entry selections and testing with W. Kwok, Deloitte Consultant	0.8	240.00	192.00

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01/26/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed detail support provided for special tools selections	0.3	240.00	72.00
01/26/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated fair value assessment to address partner comments	0.6	390.00	234.00
01/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed potential Sarbanes - Oxley deficiency in accounts receivable for Energy & Chassis	0.6	270.00	162.00
01/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed In-transit Inventory for Energy & Chassis with E. Hoch	0.3	270.00	81.00
01/26/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item request list	1.4	240.00	336.00
01/26/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed business process testing for the Corporate headquarters testing with C. Snyder	0.6	480.00	288.00
01/26/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed debits to accounts payable	0.7	240.00	168.00
01/26/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended weekly segregation of duties status meeting with Delphi	0.8	525.00	420.00
01/26/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed Nova Chemical agreement	0.8	200.00	160.00
01/26/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed Ernst & Young Financial Reporting deficiency list	0.8	280.00	224.00
01/26/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared other operating expense and journal summary Sarbanes - Oxley testing workpapers with detailed instructions for testing to be performed by staff	1.0	240.00	240.00
01/26/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Made selections for year end shipment testing	0.5	240.00	120.00
01/26/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed Delphi Energy and Chassis fixed asset testing procedures with C. Alsager	0.8	270.00	216.00
01/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed supporting documentation provided in response to the outstanding inventory test count issues	0.7	270.00	189.00
01/26/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and sent fourth quarter global headquarters fluctuations to client	3.3	270.00	891.00
01/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in meeting with client (J. Steele) re: the warranty reserve	0.8	270.00	216.00
01/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented responses and supporting detail from client re: other operating income and expense accounts for the Delphi Steering division	1.4	270.00	378.00
01/26/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed invoices for special tools selections	1.7	200.00	340.00
01/26/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Badie re: accounts receivable debits and credits testing	0.8	240.00	192.00
01/26/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: Property, Plants, and Equipment	0.6	200.00	120.00
01/26/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed analytic review workpaper and prepared for meeting with S. Reinhart	0.5	200.00	100.00
01/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed international control deficiencies within the audit file	0.6	480.00	288.00
01/26/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Ernst & Young Revenue deficiency list	0.6	280.00	168.00
01/26/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Continued controls testing and documented findings for interim and roll forward	3.9	280.00	1,092.00
01/26/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and attended update meeting with control team re: the Control Activity Tracker Tool	1.2	280.00	336.00

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01/26/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Made selections for year end credits to accounts receivable testing	0.6	240.00	144.00
01/26/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and sent fourth quarter other income and expense selections to client	0.2	270.00	54.00
01/26/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented verification of CIP selections in property testing workpaper	1.4	200.00	280.00
01/26/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Provided B. Kueppers and S. Van Arsdell with update on Audit committee meeting	1.0	650.00	650.00
01/26/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consolidated 1/25/2006 open items list	1.3	290.00	377.00
01/26/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped October 2005 time of senior managers on Delphi project	3.4	375.00	1,275.00
01/26/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes - Oxley procedures	0.5	525.00	262.50
01/26/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: rollforward procedures for income statement testing with B. Snyder, Senior Manager	0.3	240.00	72.00
01/26/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and participated in general computer control status meeting with M. Harris and T. Bomberski	1.5	525.00	787.50
01/26/06	MCGOWAN, TODD M	PARTNER	INTERNAL CONTROL TESTING	Finished reviewing rollforward SOX reports for remaining general ledger accounts	3.9	650.00	2,535.00
01/26/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed credits to inventory	0.8	240.00	192.00
01/26/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Created workpaper for Delphi Products and Services Solutions elimination accounts	1.4	240.00	336.00
01/26/06	SNYDER, BILL L	SENIOR MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and met with F. Nance to discuss global analytical procedures analysis; also present at the meeting M. Brenman, Senior	0.5	490.00	245.00
01/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting re: outstanding inventory test count issue with client	0.7	270.00	189.00
01/26/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated employee cost business cycle testing for new conclusions	2.4	280.00	672.00
01/26/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed Control Deficiencies with C Snyder	0.4	280.00	112.00
01/26/06	SHAPIRO, ALAN M	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed transfer pricing issues and audit procedures with J. Neuenschwander, D. Moyer, J. Urbaniak, and A. Miller	0.6	730.00	438.00
01/26/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated evidence provided for Delphi Thermal and Interior preprints testing	1.7	270.00	459.00
01/26/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed support provided for special tools selections and documented the results of procedures performed	0.9	240.00	216.00
01/26/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Gathered information and separated into divisions	0.9	200.00	180.00
01/26/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Compared fourth quarter fluctuations to prior quarters to incorporate explanations to this quarter	3.9	270.00	1,053.00
01/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the SAP application technical security workpapers	3.2	480.00	1,536.00
01/26/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: planning and logistical items with J. Harrison, Assistant	0.5	240.00	120.00
01/26/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed income statement selections for fourth quarter - Delphi general ledger units	1.8	490.00	882.00
01/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed wrap up interim procedures for accounts receivable for Energy & Chassis with R. Bellini	0.7	270.00	189.00

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01/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the updated CorpTax application control testing	1.0	480.00	480.00
01/26/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Followed-up to audit committee meeting	0.6	620.00	372.00
01/26/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed open items and year-end audit procedures with J. Urbaniak	2.4	390.00	936.00
01/26/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed special tools project closures testing	1.5	200.00	300.00
01/26/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reconciled inventory book to physical adjustment schedule tie out worksheet	0.4	280.00	112.00
01/26/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed international audit related and non audit services detail	1.4	490.00	686.00
01/26/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated 1-26-06 open items list to present to client	0.4	390.00	156.00
01/26/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted valuation Scope Memo to send to audit team	0.3	375.00	112.50
01/26/06	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed control findings from Asia Pacific operations	0.4	280.00	112.00
01/26/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attending meeting re: marketable securities with A. Bacarella	0.5	200.00	100.00
01/26/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reconciled the trial balance in pesos to the journal entry file including period 13 for Mexico plants for the first three quarters	3.9	280.00	1,092.00
01/26/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: Energy & Chassis Allowance for Doubtful Accounts requests	0.9	200.00	180.00
01/26/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client re: open items and status update for cash and debt areas	1.1	270.00	297.00
01/26/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: special tooling amortization testing with K. Tanno, Assistant	0.6	240.00	144.00
01/26/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed transfer pricing issues and audit procedures with D. Moyer, A. Miller, J. Neuenschwander	0.6	525.00	315.00
01/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated the open items list for Steering and benefit liabilities open items as of today	0.9	270.00	243.00
01/26/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed open items and year-end audit procedures with A. Miller	2.4	525.00	1,260.00
01/26/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Created rollforward workpapers for accounts receivable and inventory	2.7	240.00	648.00
01/26/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with Delphi technical accounting group re: fourth quarter technical accounting memos	1.3	490.00	637.00
01/26/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Created spreadsheets and composed e-mails for additional time datasets	2.6	300.00	780.00
01/26/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Responded to client voicemails and e-mails re: headquarters open items	1.1	270.00	297.00
01/26/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reconciled the journal entry data to the trial balance for the fourth quarter digital general ledger	3.2	280.00	896.00
01/26/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed with client re: accrued interest	0.8	200.00	160.00
01/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in meeting J. Tomas re: the auditing procedures surrounding cut-off testing in AR and AP	0.8	270.00	216.00

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01/26/06	SNYDER, BILL L	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and discussed special tools closed project with M. Brenman, Senior	0.4	490.00	196.00
01/26/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and discussed open accounting and auditing items with L. Marion and J. Aughton	1.9	650.00	1,235.00
01/26/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and discussed planning and logistical items with M. Brenman	0.5	200.00	100.00
01/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and participated in the general computer control status meeting with M Harris and T Bomberski	1.5	480.00	720.00
01/26/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Analyzed and gained an understanding of the new conclusion documentation for business process testing	0.4	280.00	112.00
01/26/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for discussion and attended discussion with S. Potter and L. Tropea control audit tool population approach for France and Germany teams	0.4	480.00	192.00
01/26/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting re: marketable securities interest income testing with E. Ludtke	0.4	270.00	108.00
01/26/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Tested book-to-physical adjustment	3.5	240.00	840.00
01/26/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed APB 23 liability and computation with M. Lewis, J. Erickson, M. Erickson, J. Urbaniak, A. Miller	0.8	750.00	600.00
01/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed fourth quarter consolidated Steering ledger to determine schedule lines for inquiry	1.3	270.00	351.00
01/26/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for and met with K. Tanielian re: any problems encountered during our audit	0.1	340.00	34.00
01/26/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed updates for impairment issues (goodwill and asset)	1.5	650.00	975.00
01/26/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated expenditure business cycle testing for new conclusions	2.3	280.00	644.00
01/26/06	GREEN, JONATHAN DAVID	ASSOCIATE	AUDIT PROCEDURES FOR REPORTING AND AUDIT SUMMARY	Reviewed control findings from Europe summaries	1.8	280.00	504.00
01/26/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with R. Nedadur re: revenue recognition invoice requests	0.9	240.00	216.00
01/26/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with J. Aughton to discuss Audit committee agenda and our participation	0.6	650.00	390.00
01/26/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Responded to E. Strzempek questions re: employee cost business process cycle	0.2	480.00	96.00
01/26/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Participated update call re: the audit committee meeting with B Plumb, M Crowley, S Van Arsdell and R Keuppers	0.6	650.00	390.00
01/26/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and worked with D. Odeuso re: fieldwork testing and documentation processes	3.1	480.00	1,488.00
01/26/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the supporting revenue documents provided by the client for Delphi Product and Service Solutions	0.3	270.00	81.00
01/26/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed Ernst & Young Expenditure deficiency list	1.0	280.00	280.00
01/26/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed open items list with Delphi Saginaw internal control staff	1.5	240.00	360.00

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01/26/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for the general computer control status meeting with M Harris and T Bomberski	0.1	480.00	48.00
01/26/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed Voicemail for the Delphi Sarbanes - Oxley procedures	0.1	525.00	52.50
01/26/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Prepared summary of Delphi sales and royalties for transfer pricing conference call	3.6	490.00	1,764.00
01/26/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed open items for reserve analysis with L. Jones, Delphi	0.7	200.00	140.00
01/26/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: inventory price testing with M. Blank, Senior Assistant and J. Harrison, Assistant	0.4	240.00	96.00
01/26/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final property, plant and equipment workpapers for Delphi Steering division	1.7	240.00	408.00
01/26/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed Delphi management's steering and Packard access testing workpapers provided by the segregation of duties program manager	3.2	275.00	880.00
01/26/06	CROWLEY, MARK J	PARTNER	INTERNAL CONTROL TESTING	Evaluated identified errors and deficiencies under internal control standards	1.8	650.00	1,170.00
01/26/06	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Pulled data from Hyperion for S Zmuda of the financial audit team	0.7	280.00	196.00
01/26/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed Phase I tax package adjustments with J. Urbaniak and D. Moyer	1.1	390.00	429.00
01/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed with A. Bacarella and S. Zmuda re: open items for Delphi headquarters final testing procedures	0.6	270.00	162.00
01/26/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared summary of accounting issues and discussed audit findings with B. Plumb, S. Van Arsdell and B. Kueppers	2.4	650.00	1,560.00
01/26/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting re: open items for headquarters and account testing procedures with S. Zmuda and D. Ralbusky	0.6	270.00	162.00
01/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Completed and provided request for the third quarter journal entries selected for testing at the Steering division	0.1	270.00	27.00
01/26/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated Energy & Chassis Property, Plant & Equipment depreciation for Construction Work in Process	2.4	200.00	480.00
01/26/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed price discrepancies with E. Creech	0.4	200.00	80.00
01/26/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and conference called with T. bomberski concerning general computer control deficiencies	1.0	525.00	525.00
01/26/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and met with J. Neuenschwander, J. Urbaniak and A. Miller re: transfer pricing	0.6	490.00	294.00
01/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support provided for balance sheet fluctuations for fourth quarter review from Energy & Chassis General Accounting Manager	2.5	270.00	675.00
01/26/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Researched and reviewed accounting for receivable factorings	2.1	650.00	1,365.00
01/26/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented manual workpapers for Financial Reporting cycle	3.8	280.00	1,064.00
01/26/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and answered questions re: second quarter journal entry testing with D. Harding, Associate	0.7	240.00	168.00
01/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented the other income expense detail selections provided by the client	0.9	270.00	243.00

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01/26/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared questions for M.Starr and S.Dowell re: inventory	0.5	200.00	100.00
01/26/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed supports for income statement and cost of sales testing	1.0	280.00	280.00
01/26/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Final Deficiency Tracker received from Delphi Management	0.9	280.00	252.00
01/26/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated 1/26/2006 constraints issues list	3.9	290.00	1,131.00
01/26/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed APB 23 liability assumptions and computation with M. Lewis, J. Erickson, M. Erickson, J. Neuenschwander, and J. Urbaniak	0.8	390.00	312.00
01/26/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with Energy & Chassis Fixed Asset Manager and R. Bellini re: 12/31/05 fixed assets and special tools rollforward	0.6	270.00	162.00
01/26/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented procedures performed for pre-petition liability for holdback on construction contracts	1.1	270.00	297.00
01/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with T. Pope re: job bank and layoff cost recorded on the Steering divisional ledger	0.3	270.00	81.00
01/26/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented Hewlett Packard control objective 1.4.1.2 in accordance with new documentation received from R Lazzaro	2.1	280.00	588.00
01/26/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed Ernst & Young Treasury deficiency list	1.3	280.00	364.00
01/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented responses to questions re: jobs bank and temporary layoff income statement accounts for Delphi Steering	1.3	270.00	351.00
01/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with R. Marcola re: open items on the warranty reserve calculations	0.5	270.00	135.00
01/26/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: sales fluctuations with W. Kwok, Deloitte Consultant	0.5	240.00	120.00
01/26/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with J. Aughton to discuss audit progress	0.7	650.00	455.00
01/26/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed journal entry testing workpaper for first and second quarter selections	1.6	240.00	384.00
01/26/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented specific accounts included on Steering and Automotive Holding Group combined ledger that will be tested at the Automotive Holding Group leadsheet	0.4	270.00	108.00
01/26/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed sales fluctuations with M.Brennan, Audit Senior	0.5	280.00	140.00
01/26/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed transfer pricing issues and audit procedures with D. Moyer, J. Urbaniak, and J. Neuenschwander	0.6	390.00	234.00
01/27/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated in conference call with B. Plumb, D. Moyer, A. Shapiro, J. Neuenschwander, J. Urbaniak and A. Miller re: 2005 transfer pricing audit procedures	0.5	525.00	262.50
01/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with client re: open items list	1.1	240.00	264.00
01/27/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped November 2005 time of managers on Delphi project	3.8	375.00	1,425.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
01/27/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client to receive some of our requests for various audit areas	1.2	270.00	324.00
01/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared updated Financial Reporting deficiency tracker	2.1	280.00	588.00
01/27/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and called T. Sticklinski about the status of ftp site issues	0.6	280.00	168.00
01/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for meeting with Deloitte managers re: the journal entry access in ETBR application	0.3	270.00	81.00
01/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed SAP application testing of locked transactions with M Bently	0.4	480.00	192.00
01/27/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed the status of the segregation of duties audit with M. Kosonog and L. Tropea to determine the open items to be followed up on	1.2	275.00	330.00
01/27/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed accounting for joint venture accounting	2.1	650.00	1,365.00
01/27/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented support from discussion with AR staff	0.8	200.00	160.00
01/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed prepaid expense support provided for deposits with vendors for Energy & Chassis	1.9	270.00	513.00
01/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with R. Marcola re: sales and cost of sales fluctuation analysis for year end	0.6	270.00	162.00
01/27/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Recalculation of commodity selections for Delphi Derivatives	0.8	240.00	192.00
01/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed Control Audit Tool upload template files for Sarbanes work with M.Brennan, Audit Senior	0.4	280.00	112.00
01/27/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed with M. Brennan comments she left concerning journal entry testing on 1/27/06	0.4	200.00	80.00
01/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared accounts receivable workpapers for Delphi Steering division based on the results of auditing procedures	0.8	240.00	192.00
01/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Provided client with fourth quarter sales and return of material adjustment selections for sales and inventory cut-off testing	1.5	270.00	405.00
01/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed special tools support as provided by Fixed Assets Manager	2.3	270.00	621.00
01/27/06	ZIEMKE, VALERIE LEA	MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and attended discussion with D. Odeuso re: performance on Delphi audit	1.6	480.00	768.00
01/27/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended derivatives testing status meeting with J. Tomas	0.7	270.00	189.00
01/27/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Sent e-mails re: outstanding items requested	0.5	200.00	100.00
01/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed with C. Hodges employee classification between divisions within valuation data	0.3	270.00	81.00
01/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Determined remaining teams to schedule fraud discussions	0.6	390.00	234.00
01/27/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Discussed the status of General Motors Systems and SAP application audits with C. Snyder	0.2	390.00	78.00
01/27/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated Automotive Holdings Group year-end Accounts Receivable	1.3	200.00	260.00
01/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the general computer control status document	0.4	480.00	192.00

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01/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Update audit file and ran and reviewed file check on planning file	1.3	390.00	507.00
01/27/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and reviewed Delphi open status listing	1.4	490.00	686.00
01/27/06	COULTER, STEPHEN J	PARTNER	TECHNICAL AUDIT ASSISTANCE AND CONSULTATIONS	Prepared for and discussion regarding accounting for certain vendor contracts with D. Olmore	1.0	670.00	670.00
01/27/06	GREEN, JONATHAN DAVID	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Compiled a Hyperion list for data pulls	2.7	280.00	756.00
01/27/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Provided status update to management re: General Motors systems audit	0.3	290.00	87.00
01/27/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed additional comments left by M. Brenman concerning journal entry testing which were not addressed initially	1.1	200.00	220.00
01/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with B. Krauseneck re: open items update for Steering division	0.4	270.00	108.00
01/27/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared budget and staffing analysis	0.5	490.00	245.00
01/27/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Referenced project closure hard copy	1.4	200.00	280.00
01/27/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Backed up network on 1/27	0.8	100.00	80.00
01/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reconciled CAP template and Safeguarding Asset	1.6	280.00	448.00
01/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: inventory labor pricing	0.5	240.00	120.00
01/27/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed CAT Instructions for SOX 404 work	0.5	200.00	100.00
01/27/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated and completed expenditure business cycle testing	3.1	280.00	868.00
01/27/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with H. Bramer, Budgeting and Forecasting, to discuss reconciliation of investments	0.7	240.00	168.00
01/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and sent out selections for the fourth quarter other income and expense detail testing selections	0.5	270.00	135.00
01/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed fixed asset accounting policy	0.8	390.00	312.00
01/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meetings with client, M. Kelso, re: the vehicle equipment warranty reserve preparation	1.1	270.00	297.00
01/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated constraints issues list 1/26/2006	3.0	290.00	870.00
01/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed questions on fixed assets and special tools rollforward with Fixed Asset Supervisor, Fixed Asset Analysts, and R. Bellini	0.9	270.00	243.00
01/27/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and sent email to Delphi's Finance Directors re: updated Open Items List	0.8	100.00	80.00

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01/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Investigated pre-bankruptcy accounts receivable balance with customer Collins & Aikman	1.3	270.00	351.00
01/27/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted and finalized valuation Scope Memo to send to audit team	0.8	375.00	300.00
01/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with B. Krauseneck re: additional selections for income and expense detail testing	0.1	270.00	27.00
01/27/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and prepared long term debt amortization schedules	0.6	200.00	120.00
01/27/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated fourth quarter workpaper to correct restatement changes	0.5	200.00	100.00
01/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Finalized request list for all cycles	0.9	280.00	252.00
01/27/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed restatement entry testing performed by staff	0.5	240.00	120.00
01/27/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Set up fixed assets testing workpapers and compared balances to prior year	2.1	270.00	567.00
01/27/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and responded to Delphi emails (re: staffing)	0.3	650.00	195.00
01/27/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented an unsigned foreign exchange classification form	0.7	240.00	168.00
01/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared fourth quarter global account fluctuations and submitted them to the client	2.7	270.00	729.00
01/27/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Analyzed El Paso count sheet detail and updated 5472A	4.0	200.00	800.00
01/27/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and sent headquarters fourth quarter global income statement fluctuations to client	0.6	270.00	162.00
01/27/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated and completed treasury business cycle testing	1.2	280.00	336.00
01/27/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: Control Audit Tool upload template fields for Sarbanes work with W. Kwok, Deloitte Consultant	0.4	240.00	96.00
01/27/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: Sarbanes - Oxley summary upload template instructions for Sarbanes - Oxley work with J. Harrison, Assistant and W. Kwok, Deloitte Consultant	0.4	240.00	96.00
01/27/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated the fluctuation analysis for year end and sent to F. Nance and S. Reinhart	0.5	240.00	120.00
01/27/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for meeting re: Delphi derivatives with A. Bacarella	0.6	240.00	144.00
01/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed a potential control finding re: journal entry access in ETBR application with L Tropea and J Badie	0.2	480.00	96.00
01/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.4	270.00	108.00
01/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client GL analysts about the detailed selections of shipping and how to identify the selections by movement codes	0.7	270.00	189.00
01/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented explanations received for variances in special tools accounts	1.1	240.00	264.00
01/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final special tools testing workpapers for Delphi Steering division	1.8	240.00	432.00

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01/27/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and met with M.Brennan and W.Kwok re: CAT upload template	1.0	200.00	200.00
01/27/06	KOSONOG, MICHAEL S	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and attended Delphi Executive Update Meeting on SOD	3.0	525.00	1,575.00
01/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed testing on overhead rates by part number	1.8	240.00	432.00
01/27/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and met with J.Yuhasz re: count sheet detail for El Paso	0.8	200.00	160.00
01/27/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated Energy & Chassis interim Accounts Receivable	2.2	200.00	440.00
01/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed asset impairment calculation with B. Plumb and M. Crowley re: valuation techniques	1.0	440.00	440.00
01/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed with B. Murray our actuaries request for data related to the incurred by not reported liabilities at year end	0.2	270.00	54.00
01/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed special tools and property audit procedures with R. Bellini	0.2	270.00	54.00
01/27/06	WANG, NING	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated data adequacy received for Delphi year-end 2005 IBNP Claim liability	1.0	305.00	305.00
01/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed Control Audit Tool upload template instructions for Sarbanes work with M.Brennan, Audit Senior	0.4	280.00	112.00
01/27/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed open items from 1/26	1.0	200.00	200.00
01/27/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed income approach	1.0	750.00	750.00
01/27/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared emails and made calls to try resolve the FTP site	1.2	280.00	336.00
01/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Downloaded Hyperion balances for Delphi Technologies division	2.3	240.00	552.00
01/27/06	NEUENSCHWANDER, JEFFRY A	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed audit procedures related to potential transfer pricing exposures with B. Plumb, D. Moyer, A. Shapiro, J. Neuenschwander, R. Favor, J. Urbaniak, A. Miller	0.5	750.00	375.00
01/27/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed and documented thermal prepetition account, including Collins and Aikman receivables	2.2	200.00	440.00
01/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with M. Brennan, Audit Senior re: the Control Audit Tool upload template	1.0	280.00	280.00
01/27/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed Cash with A. Bacarella	0.5	200.00	100.00
01/27/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Assisted and prepared for questions re: second quarter journal entry testing with D. Harding, Associate	0.6	240.00	144.00
01/27/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed SAS 99 journal entry deliverable for Delphi General Ledger units	2.6	490.00	1,274.00
01/27/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed and documented business process Sarbanes - Oxley controls (manual and application controls) in the Delphi audit files	2.7	280.00	756.00
01/27/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented Excess and Obsolete reserve variance explanations from L. Jones	1.2	200.00	240.00
01/27/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated open items list	1.4	390.00	546.00

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01/27/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed accounting presentation and participated on conference call re: foreign currency accounting with client	1.6	650.00	1,040.00
01/27/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and discussed CAT upload template instructions for Sarbanes work with M. Brenman	0.4	200.00	80.00
01/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared and discussed audit procedures related to potential transfer pricing exposures with J. Neuenschwander, J. Urbaniak, B. Plumb, R. Favor, A. Shapiro and A. Miller re: transfer pricing	0.5	490.00	245.00
01/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed status of property addition selections for Delphi Thermal with engineer in charge of projects and documented results	2.1	270.00	567.00
01/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi technical accounting memos	2.1	490.00	1,029.00
01/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared summary of Delphi sales and royalties for transfer pricing conference call	0.4	490.00	196.00
01/27/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed amortization testing	1.3	200.00	260.00
01/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Control Audit Tool template on CAP	0.6	280.00	168.00
01/27/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Selected journal entries for the cost of sales accounts for dell fourth quarter	3.0	280.00	840.00
01/27/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed global analytic review for fourth quarter with M. Brenman	0.6	200.00	120.00
01/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final equity workpapers for Delphi Steering division	0.6	240.00	144.00
01/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended conference call with A. Jain re: asset impairment valuation techniques	1.0	440.00	440.00
01/27/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Made selections for Delphi Products and Service Solutions credits to accounts receivable	1.2	240.00	288.00
01/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with D. Gustin re: sales cutoff selections for after year end	0.2	270.00	54.00
01/27/06	PLUMB, BROCK E	PARTNER	AUDIT PROCEDURES FOR PACKARD	Participated in conference call presentation by Deloitte Europe on functional currency issues	1.1	650.00	715.00
01/27/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed miscellaneous accounts receivable recon from K. Wallace	1.1	200.00	220.00
01/27/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Developed and coordinated a schedule for final fieldwork	2.1	390.00	819.00
01/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Composed and sent email to Deloitte France re: staffing	1.3	650.00	845.00
01/27/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Requested to set up the new fts site	1.5	280.00	420.00
01/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Continued review of general computer controls workpapers for Intera-T application section application Change control	1.0	525.00	525.00
01/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed management asset impairment calculation	3.4	440.00	1,496.00
01/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with D. Bayles, director Sarbanes - Oxley, to discuss Delphi Sarbanes - Oxley audit progress	1.0	525.00	525.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
01/27/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Performed control testing re: financial reporting cycle	3.0	200.00	600.00
01/27/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with E. Ludtke re: testing of discount and amortization on debt	0.8	270.00	216.00
01/27/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed understanding of electronic trial balance control issue	1.0	525.00	525.00
01/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed special tools balances with Delphi Steering division staff	1.6	240.00	384.00
01/27/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed international audit related and non audit services detail	0.3	490.00	147.00
01/27/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared workpapers re: inventory adjustments	3.3	240.00	792.00
01/27/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reconciled the templates for Delphi Product Solutions and Services to ensure they had the appropriate control rating	2.3	280.00	644.00
01/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the consolidated General Motors systems/application information security workpapers	1.9	480.00	912.00
01/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed revenue cycle business process testing for Saginaw	1.0	480.00	480.00
01/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Performed testing on labor rates by part number	2.9	240.00	696.00
01/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with B. Lewis re: bad debt expense account and income statement accounts	0.6	270.00	162.00
01/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed account reconciliations provided for balance sheet derivatives	0.3	270.00	81.00
01/27/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: clarification of Energy & Chassis Accounts Receivable support received	0.7	200.00	140.00
01/27/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with H. Bramer, Budgeting and Forecasting, to discuss accumulated translation adjustment for investments testing	1.8	240.00	432.00
01/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and participated in Delphi executive general computer control status meeting with L Eady, T Bomberski, M Bentley	1.0	480.00	480.00
01/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list for Automotive Holdings Group	0.9	270.00	243.00
01/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing fieldwork	1.6	480.00	768.00
01/27/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed results of DGL fourth quarter jedar processing	2.0	450.00	900.00
01/27/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed testing procedures for the hard copy of project closures	0.6	200.00	120.00
01/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the consolidated General Motors systems/application change control workpapers	2.7	480.00	1,296.00
01/27/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Drafted email to M. Starr re: wp 5420 & 5425	0.4	200.00	80.00
01/27/06	SHAPIRO, ALAN M	PARTNER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed audit procedures related to potential transfer pricing exposures with B. Plumb, D. Moyer, J. Neuenschwander, R. Favor, J. Urbaniak, A. Miller	0.5	730.00	365.00
01/27/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed property amortization testing with M.Brennan	0.6	200.00	120.00

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01/27/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with C. Alsager, Fixed Asset Manager and analyst re: Property, Plant, and Equipment for Energy & Chassis	0.9	200.00	180.00
01/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting re: a potential control finding re: journal entry access in ETBR application with L Tropea and C Snyder	0.2	270.00	54.00
01/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed audit procedures related to potential transfer pricing exposures with D. Moyer, A. Shapiro, J. Neuenschwander, R. Favor, J. Urbaniak, A. Miller	0.5	650.00	325.00
01/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed audit procedures with D. Moyer relating to transfer pricing	0.8	650.00	520.00
01/27/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with V Ziemke (Manager) to review analyze control activities selected for re-performance testing	1.8	280.00	504.00
01/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed and documented support provided for special tools selections	0.7	240.00	168.00
01/27/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Referenced allied accounts to year end Delphi Products and Service Solutions workpapers	1.4	240.00	336.00
01/27/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: property amortization testing with K. Tanno	0.6	240.00	144.00
01/27/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reconciled the templates for thermal and interior to ensure they had the appropriate control rating	2.4	280.00	672.00
01/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reconciled CAP template and fixed assets	2.5	280.00	700.00
01/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented responses to warranty calculation questions discussed with the client	0.8	270.00	216.00
01/27/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Tested Inventory Adjustments	1.3	240.00	312.00
01/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed accounting memo log and compiled finalized memos	1.5	390.00	585.00
01/27/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared questions on Marketable Security	0.8	200.00	160.00
01/27/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and answered questions re: the Control Audit Tool upload template with J. Harrison, Associate and W. Kwok, Deloitte Consultant	1.0	240.00	240.00
01/27/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created deficiency tracker for fixed asset business cycle	2.6	280.00	728.00
01/27/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and attended meeting re: status with Delphi team	0.7	280.00	196.00
01/27/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the segregation of duties status update meeting minutes and the open items request put forth the Delphi team for additional feedback	2.1	275.00	577.50
01/27/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Preformed testing on cash and reconciled to bank statements	1.5	200.00	300.00
01/27/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Generated and reviewed the deliverable for digital general ledger for the fourth quarter	3.0	280.00	840.00
01/27/06	CROWLEY, MARK J	PARTNER	INTERNAL CONTROL TESTING	Reviewed internal control deficiencies summary	1.3	650.00	845.00
01/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed detailed analysis of several units' impairment calculations	1.5	650.00	975.00
01/27/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Organized Delphi's January FTT (Financial Task Team) materials to provide to J. Aughton to review on 1/27/06	1.5	100.00	150.00

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01/27/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Addressed engagement staffing for audit	0.5	390.00	195.00
01/27/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed reconciliation provided by client for division insurance allocation and made selections	1.9	270.00	513.00
01/27/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed income statement selections for fourth quarter - Delphi general ledger units	0.7	490.00	343.00
01/27/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with E. Ludtke re: headquarters cash testing	0.4	270.00	108.00
01/27/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed status and staffing with Walt Richter	0.4	620.00	248.00
01/27/06	ODUESO, ADEDAYO OLUBUSOLA	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed analysis of the Expenditure cycle controls from the year end Delphi management assessment summary	3.7	280.00	1,036.00
01/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed open items list with Delphi Saginaw internal control staff	0.8	240.00	192.00
01/27/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Continued to create deficiency tracker for fixed asset business cycle	2.4	280.00	672.00
01/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed details of the pension plan audit with the French audit team	0.3	390.00	117.00
01/27/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed property amortization testing and support	1.1	240.00	264.00
01/27/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting re: differences between fixed assets schedule and ledger with client	0.8	270.00	216.00
01/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed special tools audit procedures with S. Szalony	0.5	270.00	135.00
01/27/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Made selections of Delphi Products and Service Solutions shipping detail	1.1	240.00	264.00
01/27/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with the client re: discount and amortization testing	0.8	200.00	160.00
01/27/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with J. Schmidt re: Delphi derivatives	0.4	240.00	96.00
01/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client, N. Schon, re: the quality and return of vehicle equipment	1.2	270.00	324.00
01/27/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Recalculated foreign exchange selections for Delphi derivatives	0.6	240.00	144.00
01/27/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped November 2005 time of senior managers on Delphi project	1.2	375.00	450.00
01/27/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and asked questions to M. Brenman re: journal entry testing on 1/27/06	0.6	200.00	120.00
01/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with J. Deacon re: bad debt expense account credit balance as of year end	0.4	270.00	108.00
01/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed impairment methodology with B. Steiner	0.7	650.00	455.00
01/27/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed resource plans to complete Delphi 2005 Sarbanes audit	1.0	525.00	525.00
01/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with M. O'Hare re: construction hold back account	0.6	270.00	162.00

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01/27/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and discussed Mexico reconciliation results with F Trujillo Borunda	0.2	450.00	90.00
01/27/06	LIVORSI, THOMAS J	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and conference call with engagement team to discuss IBNR review and project planning	1.0	525.00	525.00
01/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed legal audit process with the French audit team	0.2	390.00	78.00
01/27/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with Automotive Holdings Group General Accounting Manager to receive open requests and review open item list	1.4	270.00	378.00
01/27/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared global fluctuation analysis for income statement	2.7	390.00	1,053.00
01/27/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for, discussed, and examined accounting questions related to the Thermal and Interior division with K. Urek	1.9	390.00	741.00
01/27/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed new asset impairment documents obtained from G. Chopko	1.5	200.00	300.00
01/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Scheduled staff on the Delphi business process audit	1.0	480.00	480.00
01/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with divisional managers re: Sarbanes request list	0.8	270.00	216.00
01/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed company's impairment methodology with M. Crowley and S. Szalony	2.6	650.00	1,690.00
01/27/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended meeting with J. Yuhasz to discuss BTP adjustment	1.5	240.00	360.00
01/27/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Analyzed depreciation schedule for Energy & Chassis Property, Plant, and Equipment	3.1	200.00	620.00
01/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	INTERNAL CONTROL TESTING	Finished review of Final Deficiency Tracker received from Delphi Management	3.1	280.00	868.00
01/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated open item list	0.4	240.00	96.00
01/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed revised final leadsheets for Delphi benefit liabilities as of year end	0.2	270.00	54.00
01/27/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the data list	1.7	280.00	476.00
01/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in meeting to inform the client about internal control deficiencies found in the SAP to Hyperion mapping	0.5	270.00	135.00
01/27/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Conducted testing for allied customers and suppliers controls for Financial Reporting	3.4	280.00	952.00
01/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented procedures performed relating to the holdback on construction contracts account as of year end	0.6	270.00	162.00
01/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated adequacy of Delphi fixed asset capitalization policy	1.7	270.00	459.00
01/27/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped October 2005 time of senior associates on Delphi project	3.2	375.00	1,200.00
01/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed the status of General Motors Systems and SAP application audit with S Potter	0.2	480.00	96.00
01/27/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: comments left on journal entry testing with D. Harding, Assistant	0.4	240.00	96.00
01/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Supervised staff re: questions with business process fieldwork for Thermal & Interior	1.0	480.00	480.00

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01/27/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed staff evaluations and staffing plan for the next two weeks	1.2	650.00	780.00
01/27/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 1/26/2006	3.3	290.00	957.00
01/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed update of progress of staff on Stering business process audit	1.0	525.00	525.00
01/27/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed auditing procedures and prepared final property workpapers for Delphi Steering division	1.2	240.00	288.00
01/27/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed miscellaneous accounts receivable recon and support from C. Paulin	2.3	200.00	460.00
01/27/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the sensitive access testing evidence for the exceptions noted in the segregation of duties audit workpapers	2.9	275.00	797.50
01/27/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tied foreign exchange selections to other comprehensive income detail	1.5	240.00	360.00
01/27/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed trust agreement with P. Kulczyk	0.4	200.00	80.00
01/27/06	OLMORE, DAVID S	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussion regarding accounting for certain vendor contracts with S. Coulter	1.0	350.00	350.00
01/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with B. Valenta re: warranty estimate for the Corvette	0.5	270.00	135.00
01/27/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open items list for distribution to Delphi	0.5	650.00	325.00
01/27/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Responded to E. Strzempek & D. Rhoades' questions re: employee cost business process cycle	0.8	480.00	384.00
01/27/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: inventory standard pricing	0.5	240.00	120.00
01/27/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Compiled and responded to Deloitte actuaries request re: incurred but not reported liability calculations as of year end	0.5	270.00	135.00
01/27/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and sent follow up email to R. Salac re: access in Deloitte Time and Expense for C. Rainey	0.6	100.00	60.00
01/27/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended meeting with G. Naylor, D. Vogel, and C. High concerning some support provided for entries and how numbers tie in	1.2	200.00	240.00
01/27/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed AR open items with G. Naylor, Delphi	1.8	200.00	360.00
01/27/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended meeting with S. Reinhart and M. Brinkman concerning global analytic review Workpaper	0.6	200.00	120.00
01/27/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in meeting with S. Reinhart to discuss global analytic review; additionally present at the meeting D. Harding, Associate	0.6	240.00	144.00
01/27/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and discussed audit procedures related to potential transfer pricing exposures with B. Plumb, D. Moyer, A. Shapiro, J. Neuenschwander, R. Favor, and J. Urbaniak	0.5	390.00	195.00
01/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for Delphi executive general computer control status meeting with L Eady, T Bomberski, M Bentley	0.3	480.00	144.00
01/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared the consolidated General Motors systems/application scoping memo	0.6	480.00	288.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
01/27/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed BBK Trust Agreement and support	2.1	200.00	420.00
01/27/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Completed tying out support for journal entry tests in second quarter	1.8	200.00	360.00
01/27/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the segregation of duties test procedures and supporting evidence for the exceptions noted in the audit workpapers	1.8	275.00	495.00
01/27/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed the agenda of the monthly executive general computer control status update with M Bentley	0.3	480.00	144.00
01/27/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed cash leadsheet and supporting documentation	1.4	200.00	280.00
01/27/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed support provided for Delphi Thermal and Interior pre-petition liability rolforward schedules	1.4	270.00	378.00
01/27/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed notes from meeting with G. Naylor and documented support for third quarter entries	1.5	200.00	300.00
01/27/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: global analytic review to be performed with D. Harding, Assistant	0.6	240.00	144.00
01/27/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Tested Inventory Labor Costs	3.7	240.00	888.00
01/27/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended segregation of duties update meeting with Delphi management	1.0	525.00	525.00
01/27/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed wp 5420 and 5425 for open items	0.5	200.00	100.00
01/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended meeting with client about support needed for our audit procedures of Delphi Medical Systems	0.7	270.00	189.00
01/27/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed documentation supporting the goodwill and asset impairments	2.7	650.00	1,755.00
01/27/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed income statement and cost of sales testing	1.1	280.00	308.00
01/27/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Preformed testing on marketable securities and compared with statements from client	2.9	200.00	580.00
01/27/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client (J Steele) re: accounts receivable.	0.8	270.00	216.00
01/27/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched accounting interpretations of valuation methodologies and impairment measurement	2.9	440.00	1,276.00
01/27/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Recorded additional datasets received	3.0	300.00	900.00
01/28/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Badie re: Delphi Products and Service Solutions audit	0.4	240.00	96.00
01/28/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed prior years workpapers re: long term debt testing and rolled documentation forward for current year analysis	2.6	200.00	520.00
01/28/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed inventory price testing - retrospective review of inventory costs	2.7	240.00	648.00
01/28/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Processed information received from client re: sales, general, and administrative expense	2.7	240.00	648.00
01/28/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed repairs and maintenance expense testing as of September of current year	1.5	240.00	360.00
01/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed fixed assets business cycle for Saginaw	3.3	480.00	1,584.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
01/28/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created deficiency tracker for expenditure cycle	2.2	280.00	616.00
01/28/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: open items on inventory testing with M. Blank, Senior Associate	0.3	240.00	72.00
01/28/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed reconciliations for certain other asset accounts and made selections and provided to the client	3.1	270.00	837.00
01/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi technical accounting memos	2.0	490.00	980.00
01/28/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended update meeting with manager and senior re: audit status and any testing issues	1.1	270.00	297.00
01/28/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix B for Turkey	0.4	650.00	260.00
01/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed staff schedules for the Delphi audit	0.5	480.00	240.00
01/28/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed prior year legal confirmations and matters for consideration in current year testing	1.7	390.00	663.00
01/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed account reconciliations provided for accrued expenses	1.5	270.00	405.00
01/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Tomas re: open items at Delphi Product and Service Solutions	0.4	270.00	108.00
01/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared interim testing workpapers for accounts receivable	1.9	240.00	456.00
01/28/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with Delphi managers & seniors	1.3	490.00	637.00
01/28/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed open items list and considered effects on timing	2.2	650.00	1,430.00
01/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed support received for accounts receivable selections	2.2	240.00	528.00
01/28/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed SAS 99 deliverable for Delphi General Ledger units	1.8	490.00	882.00
01/28/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Composed clearing review notes for interim Accounts Receivable for Automotive Holdings Group	1.4	200.00	280.00
01/28/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Pulled Mexican trial balances for 12/31/05	2.1	200.00	420.00
01/28/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed requested detail for accounts receivable 12/31/05	2.3	240.00	552.00
01/28/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created deficiency tracker for revenue cycle	2.1	280.00	588.00
01/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented testing results related to warranty reserves at Delphi Product and Service Solutions	3.6	270.00	972.00
01/28/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing as required by Deloitte Detroit	0.4	240.00	96.00
01/28/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed thermal accounts receivable aging in relation to the thermal and interior allowance aging	1.2	200.00	240.00
01/28/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed supporting documentation associated with repairs and maintenance expense testing	0.5	240.00	120.00
01/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed support provided for accounts payable account 4411 and made sub-selections to request from client	1.9	270.00	513.00
01/28/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in status update meeting with managers and seniors	1.1	390.00	429.00

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01/28/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed materials provided by the client for various headquarters areas to ensure completeness	0.6	270.00	162.00
01/28/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix B for Czech Republic	0.3	650.00	195.00
01/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Transitioned accounts receivable for Energy & Chassis with R. Bellini	0.4	270.00	108.00
01/28/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed interim fixed asset testing to create and expectation for 12/31/05 testing	0.9	240.00	216.00
01/28/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed technical accounting memos prepared by Delphi's research group	2.7	650.00	1,755.00
01/28/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the exceptions noted on the security administration forms and changes testing for the European instances	2.2	275.00	605.00
01/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Completed the model audit programs for use of fair value specialists in conjunction with asset impairment testing procedures	2.5	440.00	1,100.00
01/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Sarbanes request for the Steering division to determine areas that we can dual purpose test with audit	0.4	270.00	108.00
01/28/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended status update meeting with seniors and managers	1.1	270.00	297.00
01/28/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for and discussed details of benefit liability testing with D. Ralbusky	0.4	390.00	156.00
01/28/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix B for France	0.5	650.00	325.00
01/28/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created rollforward analysis on status of all controls	3.2	280.00	896.00
01/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed updated warranty Minutes for Steering division	0.4	270.00	108.00
01/28/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Analyzed El Paso count sheet detail and updated 5472A	1.6	200.00	320.00
01/28/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed thermal joint venture calculation	1.4	200.00	280.00
01/28/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Composed clearing review notes for Accounts Receivable year-end for Automotive Holdings Group	1.1	200.00	220.00
01/28/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Constructed fixed assets rollforward workpaper 12/31/05	0.6	240.00	144.00
01/28/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing as required by Deloitte Detroit	0.6	240.00	144.00
01/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Prepared for and attended discussion with staff re: rollforward procedures	0.5	480.00	240.00
01/28/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested cumulative Monetary Amounts sampling for headquarters fixed assets beginning balance and placed in service assets	1.1	270.00	297.00
01/28/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix B for Italy	0.6	650.00	390.00
01/28/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Referenced prepaid fees on loans to respective workpapers	3.2	200.00	640.00
01/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed documentation standards re: workpaper retention	0.5	480.00	240.00

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01/28/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed modifying expectation for substantive testing to incorporate restatements with M.Brennan, senior	0.4	200.00	80.00
01/28/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed status of accounting memos and procedures to be performed at final	3.9	390.00	1,521.00
01/28/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated evidence provided for Delphi Interior special tooling spending selections	2.3	270.00	621.00
01/28/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with C. Alsager re: Transitioning Accounts Receivable for Automotive Holdings Group	0.3	200.00	60.00
01/28/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Recalculated debt discount amortizations	1.1	200.00	220.00
01/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended update meeting with Deloitte managers and seniors	1.1	270.00	297.00
01/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared a listing of subsequent requests related to operations testing at headquarters	1.8	270.00	486.00
01/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed accounts reconciliations provided for balance sheet derivatives for Energy & Chassis as of 12/31/05	1.5	270.00	405.00
01/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final inventory workpapers for Delphi Saginaw Steering division	0.6	240.00	144.00
01/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed the demographic testing procedures for Delphi pension plans	0.6	270.00	162.00
01/28/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed interior joint venture calculation	0.9	200.00	180.00
01/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with Deloitte seniors and managers re: update on status of divisional and headquarter responsibilities	1.1	270.00	297.00
01/28/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed open notes posted on first and second quarter journal entry workpaper for first quarter journal entry testing	2.4	200.00	480.00
01/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed income statement selections for fourth quarter - Delphi general ledger units	0.8	490.00	392.00
01/28/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Composed clearing review notes for Accounts Receivable year-end for Energy & Chassis	2.1	200.00	420.00
01/28/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented testing results related to brand accruals at Delphi Product and Service Solutions	1.2	270.00	324.00
01/28/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created rollforward testing template for all selections	1.1	280.00	308.00
01/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared final accounts payable workpapers	1.2	240.00	288.00
01/28/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated evidence provided for Delphi Thermal and Interior cost of goods sold manual adjustment selections	2.5	270.00	675.00
01/28/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix B for Morocco	0.3	650.00	195.00
01/28/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the evidence gathered for the security administration forms and changes testing exceptions noted for the European instances	2.1	275.00	577.50
01/28/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with C. Alsager re: Transitioning Accounts Receivable for Energy & Chassis	0.4	200.00	80.00
01/28/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Constructed inventory rollforward workpaper for 12/31/05	1.4	240.00	336.00
01/28/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Processed information received from client re: inventory book to physical adjustment	1.9	240.00	456.00

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01/28/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Performed control testing re: financial reporting cycle	1.5	200.00	300.00
01/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list for Steering division and headquarters	0.8	240.00	192.00
01/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended manager and senior status meeting with D. Moyer, K. Fleming, C. Alsager, A. Bacarella, J. Badie, D. Ralbusky, K. Urek	1.1	440.00	484.00
01/28/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Analyzed inventory movement codes for Delphi SAP	0.3	240.00	72.00
01/28/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed the security administration forms and changes testing results with L. Tropea to determine the effectiveness of the control activity being tested.	1.3	275.00	357.50
01/28/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi Products and Service Solutions returns to vendors detail	0.5	240.00	120.00
01/28/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix B for Luxembourg	0.3	650.00	195.00
01/28/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR STEERING	Prepared for and met with D. Ralbusky re: warranty and accrual procedures performed at Steering	1.7	490.00	833.00
01/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed prepaid expenses detail for prepaid expenses deposits and prepared questions for financial analyst	1.7	270.00	459.00
01/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented procedures re: aged receivable schedule as of year end for Steering division	1.8	270.00	486.00
01/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Read core return corporate policy and determined testing procedures for the Delphi Steering division	0.6	270.00	162.00
01/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented detail testing selections for the fourth quarter other income and expense testing for the Steering division	1.3	270.00	351.00
01/28/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created deficiency tracker for treasury cycle	2.9	280.00	812.00
01/28/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared open item list of things from participating offices for Detroit to follow up	1.0	390.00	390.00
01/28/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted memo re: management's asset impairment approach	2.0	440.00	880.00
01/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed emails provided by client re: benefit liabilities	0.2	270.00	54.00
01/28/06	BAHAN, NATALIE J	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Sent emails to participating offices to request follow up on certain items	3.5	390.00	1,365.00
01/28/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed follow-up correspondence with international units	0.4	390.00	156.00
01/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and attended status update meeting with seniors and managers re: final status and issues present.	1.1	270.00	297.00
01/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Transitioned accounts receivable for Automotive Holdings Group with R. Bellini	0.3	270.00	81.00
01/28/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with D. Moyer re: warranty and accrual procedures performed at Steering division	1.6	270.00	432.00
01/28/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix B for Romania	0.7	650.00	455.00
01/28/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	updated open items list	0.5	270.00	135.00
01/28/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created deficiency tracker for employee cost cycle	1.0	280.00	280.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
01/28/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed open items list sent from Detroit office concerning support outstanding	0.5	200.00	100.00
01/28/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Made selections for fourth quarter and fixed the programs for the deliverable for third quarter	2.0	280.00	560.00
01/28/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated reserve analysis AR aging detail with November aging	0.7	200.00	140.00
01/28/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Researched accounting for OCI related to derivatives and joint ventures for Energy & Chassis	0.6	270.00	162.00
01/28/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Recalculated debt issuance cost amortization schedules	1.1	200.00	220.00
01/28/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Downloaded Hyperion information for trial balances for different divisions	0.3	200.00	60.00
01/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Completed review of fixed assets business process cycle for Saginaw	2.4	480.00	1,152.00
01/28/06	BELLINI, ROBERT ALLEN	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Composed clearing review notes for interim Accounts Receivable for Energy & Chassis	0.9	200.00	180.00
01/28/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: modifying expectation for substantive testing to incorporate restatements with K. Tanno, Assistant	0.4	240.00	96.00
01/28/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Constructed accounts receivable rollforward workpaper 12/31/05	1.7	240.00	408.00
01/28/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing results	0.8	480.00	384.00
01/28/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and updated preliminary fixed asset reconciliation for headquarters	1.9	270.00	513.00
01/28/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix B for Germany	0.4	650.00	260.00
01/28/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and met with M. Brennan re: open items listing	0.4	200.00	80.00
01/28/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed email re: AR reserves from C. High, Delphi and worked on reserve testing	1.9	200.00	380.00
01/28/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: updating open items listing with J. Harrison, Associate	0.4	240.00	96.00
01/28/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final accounts payable workpapers for Delphi Saginaw Steering division	1.4	240.00	336.00
01/28/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Identified controls that are remediation open and closed for rollforward testing	2.9	280.00	812.00
01/28/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated evidence provided for Delphi accounts receivable open invoice testing	2.1	270.00	567.00
01/28/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Processed information received from client re: sales selections	2.1	240.00	504.00
01/28/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix B for Portugal	0.6	650.00	390.00
01/28/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix B for Poland	0.4	650.00	260.00
01/28/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix B for Spain	0.8	650.00	520.00
01/29/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix B for Thailand	0.1	650.00	65.00
01/29/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Considered requirements for audit of Korean subsidiary	0.2	620.00	124.00
01/29/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix B for Korea	0.8	650.00	520.00

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01/29/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix B for Brazil	1.1	650.00	715.00
01/29/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix B for Singapore	0.4	650.00	260.00
01/29/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Updated the program to get the journal entry selections for DGL fourth quarter and reviewed the deliverable	2.0	280.00	560.00
01/29/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed documentation and tied support to vouchers to identify any support still needed for entries	1.4	200.00	280.00
01/29/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix B for Malaysia	0.4	650.00	260.00
01/29/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix B for China	0.7	650.00	455.00
01/29/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix B for Argentina	0.5	650.00	325.00
01/29/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Continued documentation for quarter journal entry testing	0.7	200.00	140.00
01/29/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed quality assurance review and upload of Mexico (Rio Bravo Electricos and Mexico Finance Center) interim control audit tool templates	1.1	390.00	429.00
01/30/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Began preliminary rollforward testing for accrued liabilities for headquarters	2.3	270.00	621.00
01/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Followed up and documented the supporting documents received for the payroll accrual at Delphi Product and Service Solutions	0.6	270.00	162.00
01/30/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed revenue business cycle for Saginaw division	2.0	480.00	960.00
01/30/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed status of business process fieldwork	0.2	480.00	96.00
01/30/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Recorded additional datasets for audit	3.3	300.00	990.00
01/30/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Communicated follow-up questions on Delphi Thermal and Interior tax liability accounts to Delphi tax staff	0.7	270.00	189.00
01/30/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed control audit tool update requirements with C. Snyder	0.1	390.00	39.00
01/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and participated in meetings with client (G Benner & P Kratz) re: to the customer promotions and deals liability at Delphi Product and Service Solutions	2.2	270.00	594.00
01/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the general computer control status tracker document	0.7	480.00	336.00
01/30/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Completed prepaid smart audit system map	1.9	200.00	380.00
01/30/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed documentation for the account payable and Sarbanes - Oxley s program for the consolidation report	2.1	280.00	588.00
01/30/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared for, discussed, and reviewed procedures to be performed by an insurance specialist related to workers' compensation with A. Allen	0.8	390.00	312.00
01/30/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client to gather more documentation for marketable securities	1.9	200.00	380.00
01/30/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed miscellaneous accounts payable	2.9	200.00	580.00
01/30/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed fixed assets business cycle for Saginaw division	0.8	480.00	384.00
01/30/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed Non-Productive Inventory price testing	0.6	240.00	144.00
01/30/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Saginaw revenue audit program and test steps.	2.7	390.00	1,053.00

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01/30/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed miscellaneous accounts payable set up account details with R. Burrell	0.6	200.00	120.00
01/30/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in meeting re: inventory cutoff testing with J. Harrison, Staff	0.5	240.00	120.00
01/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open item list for 1/30/2006	0.4	290.00	116.00
01/30/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted instructions to W. Butt and T. Miffleton re: next steps and status, provided counsel with current status	0.5	500.00	250.00
01/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Performed testing procedures on the completeness of recoverability test under statement of financial accounting standard number 144	1.6	440.00	704.00
01/30/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed prior year procedures for Delphi Technologies Inc.	1.1	270.00	297.00
01/30/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed KDAC separate audit with D. Kolano and B. DGlinger	0.5	650.00	325.00
01/30/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Incorporated restatement entries into leadsheets	3.2	200.00	640.00
01/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Ernst and Young fixed asset valuation report as of December 31, 2004 for statement of financial accounting standard number 142, step 2 analysis	2.0	440.00	880.00
01/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Addressed accounting issues noted in international reports, appendix B for Asia	0.9	650.00	585.00
01/30/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed general computer control testing status with C. Snyder	0.7	390.00	273.00
01/30/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in meeting re: inventory price testing with M. Brennan, Audit Senior	0.5	240.00	120.00
01/30/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Prepared correspondence to engagement team re: November 2005 details	0.7	375.00	262.50
01/30/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Documented information received from E Rowe pertaining to the corporate headquarters computer room audit	2.2	280.00	616.00
01/30/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed marketable securities and long-term debt	0.4	200.00	80.00
01/30/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Updated the Sarbanes - Oxley S programs and audit input form for generated the deliverable for specific plants and ran the Sarbanes - Oxley S programs and reviewed the deliverable	3.6	280.00	1,008.00
01/30/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting re: intercompany loan offsets with client	0.6	270.00	162.00
01/30/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed model audit program for property, plants, and equipment for Energy & Chassis	1.3	200.00	260.00
01/30/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Responded to questions re: business process	0.4	480.00	192.00
01/30/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed workpaper for third quarter journal entry testing and identified areas where additional information is needed	1.6	200.00	320.00
01/30/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed non-productive inventory analysis with Delphi divisional staff	1.1	240.00	264.00
01/30/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: inventory price testing contract support	1.7	240.00	408.00
01/30/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and documented additional information obtained for journal entry testing workpaper	2.8	200.00	560.00

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01/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and met with E Rowe re: Delphi computer room audit	1.1	480.00	528.00
01/30/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed wire transfer room account reconciliation	0.8	650.00	520.00
01/30/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting re: background of AT&T contract and amortization period with client	0.9	270.00	243.00
01/30/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with R. Nedadur re: shipping selections	0.7	240.00	168.00
01/30/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Discussed accounts receivable variances between interim and final with Delphi Steering division staff	0.6	240.00	144.00
01/30/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with K. McCoy to discuss 2005 audit procedures and Delphi organization	0.8	270.00	216.00
01/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended discussion with B. Plumb, M. Crowley, and J. Wichard re: management asset impairment approach	2.0	440.00	880.00
01/30/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of BTP adjustment - copper-in-transit	2.2	240.00	528.00
01/30/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Analyzed Clinton Shipping detail and entered into 5472 B	2.6	200.00	520.00
01/30/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the second access review results provided by the client for inclusion in the audit file for the segregation of duties testing	2.5	275.00	687.50
01/30/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with the client re: fixed assets reconciliation, headquarters open items, and headquarters journal entry questions	1.6	270.00	432.00
01/30/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client to gather more documentation for long-term debt	0.6	200.00	120.00
01/30/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated Delphi audit open items tracker	2.5	270.00	675.00
01/30/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed additional fourth quarter FY05 sample selection for Cost of Sales testing	1.2	280.00	336.00
01/30/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and organized international interim reports	0.9	390.00	351.00
01/30/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Generated the jedar reconciliation and data validation report for a foreign plant quarter one through quarter three and revised the audit input form	3.8	280.00	1,064.00
01/30/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Compiled and emailed the follow up items list to the client to close the segregation of duties audit workpapers	2.1	275.00	577.50
01/30/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Tested repairs and maintenance and cleared notes	2.1	200.00	420.00
01/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Addressed accounting issues noted in international reports, appendix B for Europe	1.2	650.00	780.00
01/30/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated open items list	0.4	200.00	80.00
01/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open item list for 1/30/2006	3.5	290.00	1,015.00
01/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed the status of the general computer control audit with S Potter	0.3	480.00	144.00

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01/30/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented accounts receivable aging	2.4	240.00	576.00
01/30/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Analyzed year-end audit documentation related to non-US income taxes	2.0	390.00	780.00
01/30/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Headquarters trial balance for fluctuations versus interim balances tested	2.3	490.00	1,127.00
01/30/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and discussed with E Rowe and C Snyder the headquarters computer room audit open items	1.1	280.00	308.00
01/30/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi technical accounting memos prepared in 4th quarter	0.9	490.00	441.00
01/30/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final property workpapers based on the results of auditing procedures performed for Delphi Steering division	1.6	240.00	384.00
01/30/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed draft 8-K filing related to December financial information	1.3	650.00	845.00
01/30/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Gathered planning documentation on Delphi processes to respond to information request by Europe	1.7	390.00	663.00
01/30/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Processed information for work-in-progress inventory adjustment	2.5	240.00	600.00
01/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed the open items for the SAP audit with R Hale	0.4	480.00	192.00
01/30/06	WICHARD, JOHN E JR	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Continued research re: Accounting for FAS 144 Impairments	4.0	525.00	2,100.00
01/30/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Familiarized myself with accounting memo re: recognition of liability for contracted service personnel due to business loss	0.6	240.00	144.00
01/30/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed engagement economics for time charged to Delphi	2.6	490.00	1,274.00
01/30/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: cost of sales testing for fourth quarter selections with W. Kwok, Deloitte	0.5	240.00	120.00
01/30/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed corporate audit findings related to Juarez with Mexico corporate audit	1.4	390.00	546.00
01/30/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented allowance for doubtful accounts 12/31/05	2.3	240.00	552.00
01/30/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: inventory price testing with M. Blank, Senior Assistant	0.5	240.00	120.00
01/30/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and asked follow up questions to discussion with M. Brenman concerning journal entry testing	0.7	200.00	140.00
01/30/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Made selections for sales and returned material adjustments cutoff testing for Delphi Thermal and Interior	2.1	270.00	567.00
01/30/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Sorted royalty information between countries for tax purposes	1.9	200.00	380.00
01/30/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed investment entries made in the current year as part of the investment testing	0.5	240.00	120.00
01/30/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed email re: AR reserves from C. High, Delphi and prepared additional questions	0.7	200.00	140.00
01/30/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with C. High, Delphi, re: AR reserve rollforward detail at final	1.9	200.00	380.00
01/30/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed current audit status and estimates to complete	0.6	650.00	390.00

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01/30/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the evidence gathered for the exceptions noted on the Not a Conflict segregation of duties testing in the audit workpapers	2.7	275.00	742.50
01/30/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Follow up email for all open items: Contract Management Testing, Cost of Sales and Revenue Cutoff testing	0.8	280.00	224.00
01/30/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed cost of sales testing for fourth quarter selections	0.9	280.00	252.00
01/30/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reconciled cost of sales testing for fourth quarter selections	0.3	280.00	84.00
01/30/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed prepaid account activity for thermal trial balance	2.1	200.00	420.00
01/30/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed support received for journal entry testing selections	1.7	240.00	408.00
01/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client, S. Uppal, re: the Delphi Product and Service Solutions clutch business exit accounting	0.4	270.00	108.00
01/30/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Generated questions from Cost of Sales testing meeting	0.5	280.00	140.00
01/30/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed Delphi process description for evaluating the environmental reserve	1.1	390.00	429.00
01/30/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Discussed journal entry testing with M. Brenman for 1/30/06	0.4	200.00	80.00
01/30/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed documentations made prior week and added additional information obtained	2.2	200.00	440.00
01/30/06	UREK, KYLE M	SENIOR ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Provided necessary trial balances to Deloitte Mexico team for audit purposes at the Delphi Mexico Service Center	1.3	270.00	351.00
01/30/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control audit tool documentation and ensured accuracy of references	3.4	280.00	952.00
01/30/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed general computer controls workpapers for Delphi General Ledger application, section application change control	2.0	525.00	1,050.00
01/30/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list	1.1	270.00	297.00
01/30/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and distributed email to Delphi engagement team re: engagement status and deadlines for January	0.8	100.00	80.00
01/30/06	CROWLEY, MARK J	PARTNER	INTERNAL CONTROL TESTING	Prepared for and participated in control update meeting with M. Crowley and D. Moyer	1.0	650.00	650.00
01/30/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Aggregated files from M.Fleming and forwarded same to D.Moyer	1.6	500.00	800.00
01/30/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Reviewed testing of the physical inventory compilations	3.3	390.00	1,287.00
01/30/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed legal letters with K. Fleming	0.5	650.00	325.00
01/30/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated rollforward testing template with assertions from Control Objective Templates	1.6	280.00	448.00
01/30/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Updated the project status and requested to set up a folder on the server	1.9	280.00	532.00
01/30/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Analyzed Warren Shipping detail and entered into 5471 C	2.5	200.00	500.00

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01/30/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed quality assurance review and upload of France Delphi Diesel general computer control testing control audit tool templates.	1.2	390.00	468.00
01/30/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Formatted and input journal entries selected for testing into Automotive Holdings Group workpapers	2.9	200.00	580.00
01/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Audited the customer promotions and deals liability at Delphi Product and Service Solutions	3.2	270.00	864.00
01/30/06	MCGOWAN, TODD M	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Bi-weekly standing meeting to discuss segregation of duties issues,	1.0	650.00	650.00
01/30/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested workpapers with bank statements	1.8	200.00	360.00
01/30/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed property rollforward and tie out to the general ledger with fixed asset analyst for Energy & Chassis	0.6	270.00	162.00
01/30/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented County of Monroe investment piece in other assets leadsheet	0.3	270.00	81.00
01/30/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and participated in meeting with S. Szalony, B. Plumb and J. Wichard re: asset impairment	1.1	650.00	715.00
01/30/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Responded to case related emails and provided guidance on same	0.7	500.00	350.00
01/30/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes - Oxley procedures	1.0	525.00	525.00
01/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated scoping and summary memos with updated conclusions	1.9	480.00	912.00
01/30/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed approach to application control	0.8	480.00	384.00
01/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed open design deficiencies with M Harris	0.2	480.00	96.00
01/30/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and analyzed staffing requirement to finish financial statement audit for Packard	0.5	240.00	120.00
01/30/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: testing to be performed for other income and expense selections for the fourth quarter with J. Harrison, Assistant	0.9	240.00	216.00
01/30/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Evaluated inter-company loan audit procedures	0.4	390.00	156.00
01/30/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items list for Delphi Steering and headquarter areas	0.5	270.00	135.00
01/30/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and attended meeting with R. Favor and J. Erickson re: deferred taxes and 2004 tax return.	0.8	295.00	236.00
01/30/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi technical accounting memos prepared in fourth quarter	0.8	490.00	392.00
01/30/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: inventory open items	1.1	240.00	264.00
01/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Updated the detailed open items listing for Delphi Product and Service Solutions	0.3	270.00	81.00
01/30/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared schedule showing activity for disposal request #1440	3.1	270.00	837.00
01/30/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated AR 129 rollforward reserve tab with detail obtained from C. High, Delphi	2.4	200.00	480.00

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01/30/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped November 2005 time of senior associates on Delphi project	3.5	375.00	1,312.50
01/30/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed interim work on accounts receivable for Energy & Chassis	2.1	270.00	567.00
01/30/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed headquarters application controls testing documentation to ensure completeness	2.6	280.00	728.00
01/30/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Documented AT&T contract and amortization testing in workpapers	3.9	270.00	1,053.00
01/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix A for North & South America	0.8	650.00	520.00
01/30/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Coordinated with the segregation of duties manager to determine the items that need immediate attention to complete the security administration test and Tier II systems access testing	1.2	275.00	330.00
01/30/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted instructions to M.Fleming re: datachecks of related WBS elements	0.4	500.00	200.00
01/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed accounting consultation memos re: asset impairment and fair value measurement	2.0	440.00	880.00
01/30/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Provided assistance for inventory audit testing at Delphi Energy and Chassis division	0.8	270.00	216.00
01/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended discussion with B. Plumb, M. Crowley, J. Aughton, S. Coulter re: management asset impairment approach	1.0	440.00	440.00
01/30/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed re-performance of Inventory rollforward controls	3.7	280.00	1,036.00
01/30/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and referenced supplemental revenue testing program to ensure all of the requirements were addressed	0.6	240.00	144.00
01/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Prepared for and discussed control audit tool update requirements with S Potter	0.1	480.00	48.00
01/30/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items listing for 1-30-06	0.5	390.00	195.00
01/30/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized questions for the client re: long-term debt	0.4	200.00	80.00
01/30/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended meeting with D. Vogel and G. Naylor to review entries that needed clarification	0.4	200.00	80.00
01/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed the General Motors consolidated application workpapers	1.2	480.00	576.00
01/30/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed various accounting issues with J.Yahasz, W.Enzor, M.Starr, and D.Burns	1.5	200.00	300.00
01/30/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Made selections for sales testing at 12/31/05	1.3	240.00	312.00
01/30/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with C. Alsager re: status of audit	0.3	240.00	72.00
01/30/06	MCGOWAN, TODD M	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Responded to email and voice mail messages regarding testing coordination activities	1.0	650.00	650.00
01/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Performed year-end rollforward procedures on accrued expenses at Delphi Product and Service Solutions	1.2	270.00	324.00

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01/30/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared analysis of transfer pricing for royalties	1.2	490.00	588.00
01/30/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with G. Naylor, Supervisor of AR re: income Statements/Cost of Sales testing	0.8	280.00	224.00
01/30/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed documentation request.	0.6	390.00	234.00
01/30/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped November 2005 time of associates on Delphi project	3.8	375.00	1,425.00
01/30/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Compiled independent testing sample requests for Inventory	1.6	280.00	448.00
01/30/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested workpapers with money market fund interest statements	2.2	200.00	440.00
01/30/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Follow-up on fraud brainstorming discussions	0.4	390.00	156.00
01/30/06	MCCOY, KATHRYN ANNE	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared and met with C. Alsager to discuss 2005 audit procedures and Delphi organization	0.8	200.00	160.00
01/30/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Analyzed and prepared fixed asset selections for fixed asset roll forward control testing	1.8	280.00	504.00
01/30/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed walkthrough for physical safeguarding of assets	3.2	280.00	896.00
01/30/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Finalized questions for the client re: marketable securities	0.4	200.00	80.00
01/30/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed Cost of Sales entries for testing	2.5	280.00	700.00
01/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed deposit agreement with energy and chassis supplier to determine the accounting implications	1.5	440.00	660.00
01/30/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed general computer controls workpapers for treasury management application treasury application, section Information security	0.5	525.00	262.50
01/30/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed request list for all cycles with Delphi contacts	1.1	280.00	308.00
01/30/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed open review notes re: questions and comments from review of first and second quarter journal entry testing workpaper by M.Brennan	3.2	200.00	640.00
01/30/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Made non-productive excess and obsolete inventory selections for detail testing	2.4	240.00	576.00
01/30/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with E. Hoch to discuss status of Energy & Chassis and other areas of audit	0.3	270.00	81.00
01/30/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed final accounts receivable balances with Delphi Steering division staff	1.2	240.00	288.00
01/30/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in meeting re: Cutoff testing with C. High, A/P	0.2	240.00	48.00
01/30/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed third quarter Mexico SAS99 deliverable	1.0	450.00	450.00
01/30/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and participated in discussion with Delphi staff about year end property balances	0.3	240.00	72.00
01/30/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Reviewed open items and ensured that each document had partner sign-off	2.1	390.00	819.00
01/30/06	CROWLEY, MARK J	PARTNER	INTERNAL CONTROL TESTING	Reviewed and edited draft accounting memo re: asset impairment accounting	2.3	650.00	1,495.00

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01/30/06	BEATTY, JACK W	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated open items listing and provide to Detroit audit team	0.5	340.00	170.00
01/30/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed open items list with internal control team for Delphi Steering division	0.9	240.00	216.00
01/30/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created deficiency tracker for inventory cycle	2.6	280.00	728.00
01/30/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed cost of sales testing for fourth quarter selections with M. Brenman, Sr. Auditor	0.5	280.00	140.00
01/30/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed Mexico Rates testing	1.1	240.00	264.00
01/30/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Familiarized myself with the nature of restatement testing for Packard performed in the current year and reviewed the nature of the restatement entries effecting sales and revenue workpaper	1.2	240.00	288.00
01/30/06	AUGHTON, JEFFERY S	PARTNER	INTERNAL CONTROL TESTING	Participated in control update meeting with M Crowley and D Moyer	1.0	650.00	650.00
01/30/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed employee cost business process	1.0	480.00	480.00
01/30/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed marketable securities interest income testing procedures with A. Bacarella	0.6	200.00	120.00
01/30/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed 2004 U.S. Federal tax return Form	1.0	525.00	525.00
01/30/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and participated status meeting with M. Crowley and L. Marion	1.5	650.00	975.00
01/30/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Analyzed Warren Receiving detail and entered into 5471 C	2.5	200.00	500.00
01/30/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated status of walkthrough documentation of financial reporting cycle for Delphi Thermal and Interior division	1.1	270.00	297.00
01/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix A for Europe	0.7	650.00	455.00
01/30/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed intercompany loan schedule from client and made selections	0.7	270.00	189.00
01/30/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Continued review of general computer controls workpapers for Intera-T application section application Change control	0.5	525.00	262.50
01/30/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in meeting re: FG inventory test counts with M. Starr, Cost Supervisor	0.5	240.00	120.00
01/30/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared year end accounts payable workpapers for Delphi Steering division	1.1	240.00	264.00
01/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Addressed accounting issues noted in international reports, appendix B for North and South America	0.7	650.00	455.00
01/30/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed general computer controls workpapers for Delphi General Ledger application, section application change control	3.0	525.00	1,575.00
01/30/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Drafted emails and spreadsheets for additional time datasets	3.9	375.00	1,462.50
01/30/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed supporting documents given to me after the meeting with C. Lukasko	0.4	280.00	112.00
01/30/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Analyzed Clinton Receiving detail and entered into 5472 B	1.0	200.00	200.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
01/30/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Entered information into workpaper for marketable securities interest monthly balances	2.3	200.00	460.00
01/30/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Documented inventory book to physical adjustment	2.8	240.00	672.00
01/30/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed old capitalization dates in asset acquisitions file for 2005 with fixed asset analyst for Energy & Chassis	0.5	270.00	135.00
01/30/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Tied property, plants, and equipment from rollover sheet to lead sheet for Energy & Chassis	1.3	200.00	260.00
01/30/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed Inventory Price Testing	2.2	240.00	528.00
01/30/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Responded to questions for participating offices re: 2005 audit procedures and timing	1.0	440.00	440.00
01/30/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended meeting with D. Vogel to discuss follow up issues re: journal entry testing workpaper	0.8	200.00	160.00
01/30/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed engagement economics for time charged to Delphi	0.4	490.00	196.00
01/30/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared and reviewed the deferred tax asset workpapers	3.1	295.00	914.50
01/30/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and finalized documentation on Delphi Thermal and Interior division prepaid assets	2.5	270.00	675.00
01/30/06	MCGOWAN, TODD M	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Meeting with L. Tropea to discuss the status of general computer control testing	0.5	650.00	325.00
01/30/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.8	480.00	864.00
01/30/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed status of carve out audit with R. Young and then with B. DGLinger	1.5	650.00	975.00
01/30/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed daily network back-up of the 2004 and 2005 AS2 audit files on 1/30/06	0.8	100.00	80.00
01/30/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Generated updated trial balances with September 30 numbers included	2.5	390.00	975.00
01/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed updated templates to clear design deficiencies	0.4	480.00	192.00
01/30/06	MCCOY, KATHRYN ANNE	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Delphi orientation slides, audit procedures, and audit planning memorandum for 2005	3.2	200.00	640.00
01/30/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: reserve testing and documentation with K. Tanno, Assistant	0.5	240.00	120.00
01/30/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing for all of the outstanding requests to the client	1.8	240.00	432.00
01/30/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed past due balance explanations relating to allowance for doubtful accounts	1.1	240.00	264.00
01/30/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and revised 2005 audit of income	1.3	525.00	682.50
01/30/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Obtained Shipping and Receiving Detail for Warren and Clinton Cutoff and discussed with J.Yahasz	0.6	200.00	120.00
01/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Examined journal entries sample selection list file	0.5	290.00	145.00
01/30/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Input information for Fitzgerald inventory cutoff testing	2.7	240.00	648.00

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01/30/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in meeting re: inventory cutoff with D. Vogel, accounts receivable	0.7	240.00	168.00
01/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed journal entries sample selection list file	0.9	290.00	261.00
01/30/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed Delphi return to vendor data to narrow down selections for 12/31/05 operations testing	1.2	240.00	288.00
01/30/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Prepared for, discussed, and reviewed accounting memos related to the Electronics and Safety division with J. Clark	0.7	390.00	273.00
01/30/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed documentation and support provided for account 2685, prepaid expenses	2.7	270.00	729.00
01/30/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Developed initial observations re: income approach and SAS 57	1.0	750.00	750.00
01/30/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed general computer controls workpapers for foreign tax application, section application change control	3.5	525.00	1,837.50
01/30/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Compared interim account receivable figures to 12/31/05 figures	0.6	240.00	144.00
01/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi's testing of SAP application controls and supporting evidence	0.6	480.00	288.00
01/30/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented miscellaneous accounts payable	3.7	200.00	740.00
01/30/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Recalculated thresholds and differences on final leads including restatement entries	1.1	200.00	220.00
01/30/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting re: marketable securities interest income testing procedures with E. Ludtke	0.6	270.00	162.00
01/30/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed pre-tax income reconciliation from tax return to provision-to-return analysis	0.4	525.00	210.00
01/30/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed Burden Rate Testing	1.7	240.00	408.00
01/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consolidated open item list for 1/30/2006	1.9	290.00	551.00
01/30/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed property balances in fixed asset ledger to Hyperion	0.6	270.00	162.00
01/30/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created testing template for all non-Inventory rollforward controls	2.4	280.00	672.00
01/30/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed reserve testing and documentation with M.Brennan, Senior.	0.5	200.00	100.00
01/30/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Compiled a list of questions and issues to discuss with manager relating to supplemental instructions from Detroit in all substantive areas, pre- and post-petition liabilities, inventory	2.3	240.00	552.00
01/30/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Prepared and distributed audit instructions to the European teams for the Top Hat plan	1.1	390.00	429.00
01/30/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and documented outside accounts receivable fluctuation	1.5	240.00	360.00
01/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed status of control and audit procedures with B Plumb and M Crowley	1.1	650.00	715.00
01/30/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Tested accounts receivable and prepared workpapers for Delphi Steering division	1.4	240.00	336.00
01/30/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented support received for inventory price testing selections from Steering division staff	0.7	240.00	168.00
01/30/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated open item list for Energy & Chassis	0.8	270.00	216.00

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01/30/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed impairment calculations with M. Crowley, J. Wichard and S. Szalony	3.6	650.00	2,340.00
01/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed the provided supporting documentation for other sundry liabilities account at Delphi Product and Service Solutions	0.4	270.00	108.00
01/30/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Updated management assessment ratings within general computer control testing forms in control audit tool	1.2	390.00	468.00
01/30/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed cost of sales entries provided by the client	0.5	270.00	135.00
01/30/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Completed General Motors systems application testing documentation	2.4	390.00	936.00
01/30/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Analyzed and selected testing samples for fixed asset independent testing	2.7	280.00	756.00
01/30/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed core team testing documentation	1.0	390.00	390.00
01/30/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed contract between BBK, Inc. and Delphi to determine proper classification for transaction between the entities, provided questions to client	2.2	270.00	594.00
01/30/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and answered questions re: appropriate documentation journal entry testing with D. Harding, Associate	0.4	240.00	96.00
01/30/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Compiled list of names of Delphi engagement team members for Delphi Pan European Pension Plans and provided to K. Fleming for review	1.2	100.00	120.00
01/30/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Researched approach to testing areas determined significant risk	1.0	480.00	480.00
01/30/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Evaluated disposal request accounting entries and supporting documentation	1.9	650.00	1,235.00
01/30/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed Saginaw revenue audit documentation	3.2	390.00	1,248.00
01/30/06	CROWLEY, MARK J	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed status of control and audit procedures with B. Plumb and M. Crowley	1.1	650.00	715.00
01/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consolidated open item list for 1/30/2006	0.7	290.00	203.00
01/30/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Selected sales invoices from Systems applications and Products in Data Processing System for cutoff testing for Energy & Chassis	1.9	200.00	380.00
01/30/06	NELLIS, AMANDA MARIE	ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared the provision to return workpapers	3.1	295.00	914.50
01/30/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with C. Lukasko re: income Statements/Cost of Sales testing	0.4	280.00	112.00
01/30/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed Laing Agreement with R. Burrel	0.4	200.00	80.00
01/30/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Organized Delphi's January FTT (Financial Task Team) materials to provide to J. Aughton to review on 1/30/06	0.7	100.00	70.00
01/30/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Populated sample selection listing of journal entries testing for first quarter of 2005	2.5	290.00	725.00
01/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented audited support for the warranty analysis at Delphi Product and Service Solutions	2.4	270.00	648.00

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01/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Cleared review notes in the treasury and fixed assets cycle for Delphi Steering	1.1	480.00	528.00
01/30/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Audited the brand accrual liability at Delphi Product and Service Solutions	1.5	270.00	405.00
01/30/06	AUGHTON, JEFFERY S	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and participated in status meeting with M Crowley and L Marion	1.5	650.00	975.00
01/30/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented explanations for variances in property accounts as provided by Steering division staff	1.3	240.00	312.00
01/30/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed segregation of duties security administration workpapers	1.5	525.00	787.50
01/30/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed miscellaneous thermal prepaid account transfer with E. Creech	0.5	200.00	100.00
01/30/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and performed Safeguarding of Assets walkthrough	1.6	280.00	448.00
01/30/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Discussed inventory cutoff testing with M. Blank	0.5	200.00	100.00
01/30/06	AUGHTON, JEFFERY S	PARTNER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed international report, appendix A for Asia	0.6	650.00	390.00
01/30/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed Poland factoring and read legal letter consideration of effective control with S. Szalony	1.2	650.00	780.00
01/30/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Sent R Hale the open items for the SAP application audit	0.5	480.00	240.00
01/30/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting re: background of Microsoft contract and true-up with client	0.4	270.00	108.00
01/31/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed detailed review of accounts receivable aging analysis and follow-up items needed from the client	1.6	390.00	624.00
01/31/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Researched wire transfer payment with Delphi's Corporate Audit Services and provided feedback to C. Cloud	0.9	100.00	90.00
01/31/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed engagement status and options with N. Grozdanovski	0.4	650.00	260.00
01/31/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Addressed manager notes in the audit planning section	0.6	240.00	144.00
01/31/06	DEHART, LAURA A	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Updated documentation for SAS99 data quality and integrity	0.5	525.00	262.50
01/31/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed account reconciliations provided for trade accounts payable and made selections to provide to client	0.7	270.00	189.00
01/31/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed sales and revenue testing to see how coverage of all accounts was obtained	0.3	240.00	72.00
01/31/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared and participated in conference call re: audit procedures related to transfer pricing with D. Moyer, R. Favor, and A. Miller	0.6	525.00	315.00
01/31/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed lower of cost or market analysis which was provided by Delphi staff	1.3	240.00	312.00
01/31/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Updated open items list	0.5	390.00	195.00
01/31/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented accounts receivable fluctuation as it relates to allowance for doubtful accounts	1.2	240.00	288.00
01/31/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed energy and chassis interim and final rollforward and leadsheet workpaper for investment balances	3.5	440.00	1,540.00

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01/31/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared final accounts payable workpapers for Steering division	1.7	240.00	408.00
01/31/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended meeting with E. Murar, Budgets, to discuss inventory standard costing and budget.	0.5	240.00	120.00
01/31/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Contacted and explained to client documents needed for testing	0.6	200.00	120.00
01/31/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the responses received from the internal control manager for the user access listings for Tier II testing in Packard	2.5	275.00	687.50
01/31/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed control audit tool backup information to ensure completeness on both hard drives	1.8	280.00	504.00
01/31/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Composed memo documenting wire room process	4.0	270.00	1,080.00
01/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated trial balances for Energy & Chassis with C. Alsager	0.4	200.00	80.00
01/31/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Drafted open items list for 1/31/2006	3.5	290.00	1,015.00
01/31/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with J. Willis re: account receivable 12/31/05	0.5	240.00	120.00
01/31/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed open items list with internal control team for Delphi Steering division	0.7	240.00	168.00
01/31/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with J. Sheehorn, M. Loeb, B. DGLinger (via phone) to discuss 8-k and impairment accounting	0.6	650.00	390.00
01/31/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created selection request listing for expenditures business cycle testing	1.2	280.00	336.00
01/31/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Performed daily network back-up of the 2004 and 2005 AS2 audit files on 1/31/06	0.7	100.00	70.00
01/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated trial balances for Automotive Holdings Group with C. Alsager	0.4	200.00	80.00
01/31/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR EMPLOYEE BENEFIT OBLIGATIONS	Reviewed Top Hat plan document and distributed criteria for plan participation to European teams	1.3	390.00	507.00
01/31/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Discussed system, applications, and processes application job monitoring remediation testing with S. Potter	0.2	290.00	58.00
01/31/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed corporate process memos received from J Volek and created validation templates	3.1	280.00	868.00
01/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client, K Felton, re: the supporting detail of the freight payables	0.3	270.00	81.00
01/31/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and updated schedule of schedules with J. Urbaniak	1.3	390.00	507.00
01/31/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed current status of thinking around impairment accounting with M. Crowley and B. Steiner	1.3	650.00	845.00
01/31/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed status update of open items as of 1/37	0.7	200.00	140.00
01/31/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated open items template for international locations use and drafted communication and instructions on how to complete the document	1.7	440.00	748.00

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01/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client J Steele re: the actual proposed adjustment detail and testing for others related to retro-active price changes at Delphi Product and Service Solutions	0.5	270.00	135.00
01/31/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed general computer controls workpapers for treasury management application (not an acronym, full name) treasury application, section Information security	0.5	525.00	262.50
01/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed supporting documentation relating to sundry receivables for Delphi Product and Service Solutions	1.2	270.00	324.00
01/31/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Analyzed El Paso cost per unit detail and entered into leadsheet	3.5	200.00	700.00
01/31/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: journal entry support and testing with D. Harding	0.7	240.00	168.00
01/31/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: sales general and administrative expenses requests	1.2	240.00	288.00
01/31/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed the elimination of profit in sales testing performed by J. Harrison, Audit Assistant	1.3	240.00	312.00
01/31/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Processed support received for in transit inventory selections	3.6	240.00	864.00
01/31/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Performed sales testing by agreeing invoices and bills of lading to contracts and SAP	2.9	200.00	580.00
01/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Compared lead sheets to rollforward sheets for property, plants, and equipment for Energy & Chassis	1.8	200.00	360.00
01/31/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed and finalized documentation for Delphi Thermal and Interior accounts payable audit procedures	3.5	270.00	945.00
01/31/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and discussed third quarter Mexico SAS99 analysis with F Truillo and S Jian	1.0	450.00	450.00
01/31/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Completed thermal and interior accounts	1.6	200.00	320.00
01/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed income statement account groupings at Delphi Product and Service Solutions	0.3	270.00	81.00
01/31/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with M. Brennan status of the audit, outstanding items and progress	0.4	390.00	156.00
01/31/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Tied out tooling amortization to tooling rollforward, both obtained from J. Lowry	1.3	200.00	260.00
01/31/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with B. Krauseneck re: update meeting on Steering open items for the audit	0.2	270.00	54.00
01/31/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed PO documents sent from S. Bratberg, Supervisor, Sales administration re: Contract Management Testing	1.0	280.00	280.00
01/31/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with client re: different money market fund statements	1.6	200.00	320.00
01/31/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed consigned inventory balances with Delphi staff	0.5	240.00	120.00
01/31/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and answered questions re: first quarter journal entry testing with D. Harding, Associate	0.8	240.00	192.00
01/31/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Compared PO sent from S. Bertbreg, Supervisor Sales administration to other supporting documents	0.9	280.00	252.00
01/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Downloaded and formatted property, plants, and equipment trial balances for Automotive Holdings Group	0.9	200.00	180.00
01/31/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: status of the audit, outstanding items, and audit requirements with K. Ferrer, Manager	1.2	240.00	288.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
01/31/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed inventory test counts workpaper for Warren, in particular the documentation of the resolution of test count discrepancies performed by J. Harrison, Audit Staff	0.5	240.00	120.00
01/31/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Cleared review notes on prepaid leadsheet	1.1	200.00	220.00
01/31/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and provided guidance to E. Schrot on procedures to perform for sales contract and journal entry testing	1.5	270.00	405.00
01/31/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated independent testing control testing procedures for fixed assets business cycle	1.7	280.00	476.00
01/31/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Prepared for and attended meeting with E Rowe to discuss final corporate headquarters control issues	1.1	280.00	308.00
01/31/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and analyzed staffing requirement to finish financial statement audit for Packard	1.7	240.00	408.00
01/31/06	TROPEA, LEONARD A	SENIOR MANAGER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Continued review of general computer controls workpapers for Intera-T application section application Change control	2.5	525.00	1,312.50
01/31/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed and researched of XM Satellite subsidy as it relates to account 1880	1.4	240.00	336.00
01/31/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with client re: Automotive Holdings Group inventory open items	2.3	240.00	552.00
01/31/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed documentation provided by Fixed Asset Manager at Energy & Chassis	3.7	270.00	999.00
01/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Downloaded and formatted property, plants, and equipment trial balances for Energy & Chassis and updated account balances from master file to trial balance for Energy & Chassis	2.3	200.00	460.00
01/31/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated information needed from the client	1.8	200.00	360.00
01/31/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Analyzed El Paso Receiving detail and entered into cutoff sheet	2.5	200.00	500.00
01/31/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and updated schedule of schedules with A. Miller	1.3	525.00	682.50
01/31/06	CROWLEY, MARK J	PARTNER	INTERNAL CONTROL TESTING	Prepared for and participated in meeting with D. Brewer, D. Moyer and A. Bacarella re: wire transfer accounting	2.0	650.00	1,300.00
01/31/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: income statement testing and approach with K. Ferrer, Manager	0.6	240.00	144.00
01/31/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Logged received bank confirmations	0.7	200.00	140.00
01/31/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented testing procedures re: the core liability account recorded as of year end for the Delphi Steering division	1.9	270.00	513.00
01/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client, R Nedadur, re: the classification of pre-petition and post-petition freight liabilities at Delphi Product and Service Solutions	1.4	270.00	378.00
01/31/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed income tax audit area schedule of schedules	0.9	490.00	441.00
01/31/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented cost of sales selections received for the first through third quarter for the Delphi Steering division.	0.9	270.00	243.00
01/31/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Evaluated wire transfer accounting controls testing and audit procedures	1.8	650.00	1,170.00
01/31/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared documentation to support memo detailing archiving process for audit workpapers	1.8	390.00	702.00

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01/31/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed reconciliations for information technology accrued accounts and made further requests of client	1.3	270.00	351.00
01/31/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared documents and questions re: marketable securities	1.2	200.00	240.00
01/31/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Coordinated and completed printing of the Financial Task Team materials and provided to J. Aughton to review on 1/31/06	0.6	100.00	60.00
01/31/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed engagement economics including time and expense charged to Delphi	0.8	490.00	392.00
01/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Preformed roll forward audit procedures of the FAS 48 revenue adjustment at Delphi Product and Service Solutions	1.2	270.00	324.00
01/31/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and met with R. Marcola re: contact information for the Steering Europe warranty accrual	0.2	270.00	54.00
01/31/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Updated open items listing as required by Deloitte Detroit	0.6	240.00	144.00
01/31/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with R. Nedadur re: Returns to vendors made by Delphi Products and Service Solutions	0.6	240.00	144.00
01/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed model audit program procedures for operations testing at Delphi Product and Service Solutions	0.6	270.00	162.00
01/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated and coordinate manual workpapers for 2005 audit	2.4	200.00	480.00
01/31/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and attended conference call with B. Plumb, B. Steiner, and M. Crowley re: management's approach for evaluating assets impairment	1.5	440.00	660.00
01/31/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing of inventory on consignment at other locations	1.6	240.00	384.00
01/31/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Composed explanation of fluctuations in inventory accounts from interim to final date	1.0	240.00	240.00
01/31/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Corresponded with selected users re: their entries posted for Other income Expense testing	0.9	280.00	252.00
01/31/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared inventory price testing workpapers for Steering division	1.2	240.00	288.00
01/31/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Requested I. Smith re: user's name and contact information for selected entries testing	0.5	280.00	140.00
01/31/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Generated a schedule of expected statement balances for interest received	3.2	200.00	640.00
01/31/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Finalized October time detail in preparation for review	3.4	375.00	1,275.00
01/31/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Created workpaper to summarize book to physical adjustments	3.7	390.00	1,443.00
01/31/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared and sent request to client for additional wire room testing requests	1.1	270.00	297.00
01/31/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed and revised open items list	1.1	525.00	577.50
01/31/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed general computer controls workpapers for Delphi General Ledger application, section Information security	2.5	525.00	1,312.50
01/31/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed property and special tools balances as of 12/31/04 and 12/31/05	0.2	270.00	54.00
01/31/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response from J. Erickson related to Romania questions and drafted correspondence re: same with J. Urbaniak	0.2	390.00	78.00

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01/31/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and attended meeting with J. Sheehan, M. Loeb, R. DGlinger and B. Plumb re: draft 8-K filing	0.5	650.00	325.00
01/31/06	FLEMING, KATHERINE EVELYN	MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed and evaluated archive records for the 2005 audit and requested update	0.7	390.00	273.00
01/31/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Restored back-up files to IoControl Audit Tool prior year workpaper related to current year audit financing activity	2.1	270.00	567.00
01/31/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response from J. Erickson related to Romania questions and drafted correspondence re: same with A. Miller	0.2	525.00	105.00
01/31/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed energy and chassis interim and final model audit program workpapers for investment balances	1.5	440.00	660.00
01/31/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented detail sales testing selections for the Delphi Steering division	3.2	270.00	864.00
01/31/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed tax open items list with J. Urbaniak and A. Miller	0.4	650.00	260.00
01/31/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with G. Brenner re: Sundry accounts receivable	0.6	240.00	144.00
01/31/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Made cost of sales selections for Delphi Steering division from the fourth quarter based on journal entry detail	1.1	270.00	297.00
01/31/06	PULIS, JASON ALEXANDER	ASSOCIATE	INTERNAL CONTROL TESTING	Finalized SAP job failure testing	1.1	290.00	319.00
01/31/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Continued review for re-performance of Inventory rollforward controls	2.4	280.00	672.00
01/31/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented procedures performed re: the construction holdback account on the Delphi Steering ledger	0.8	270.00	216.00
01/31/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented support obtained for repairs and maintenance selection in appropriate tickmark	2.5	200.00	500.00
01/31/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Drafted 144 analysis valuation Scope Memo to send to audit team	0.2	375.00	75.00
01/31/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Updated time documentation for fee applications for Delphi engagement team related to November monthly fee application	3.9	375.00	1,462.50
01/31/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Continued grouping of detail submitted under additional Delphi charge codes	2.0	300.00	600.00
01/31/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Contacted individuals concerning additional information re: 3rd quarter journal entry testing	1.4	200.00	280.00
01/31/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Created selection request listing for fixed asset independent business cycle testing	1.3	280.00	364.00
01/31/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed company internal controls over environmental reserve with K. Fleming	0.4	650.00	260.00
01/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client, R. Nedadur, re: prepaid and deferred taxes at Delphi Product and Service Solutions	0.7	270.00	189.00
01/31/06	BRENMAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented the result of fraud discussion with management and sent the workpaper for review to manager	0.8	240.00	192.00
01/31/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Contacted individuals for information concerning other income and expense testing	0.7	200.00	140.00
01/31/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended meeting with J. Yuhasz, Cost Supervisor, to discuss inventory related to Mexico Buyback, Buyback float and Exemplar float.	0.6	240.00	144.00

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01/31/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed email re: questions on account 2311 from L. Jones and prepared additional questions	0.9	200.00	180.00
01/31/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed various fee matters with D. Moyer	0.4	650.00	260.00
01/31/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared questions for Delphi staff based on support received for journal entry testing selections	1.9	240.00	456.00
01/31/06	SPRINGER, RICK	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Analyzed 144 analysis prepared by client	0.6	375.00	225.00
01/31/06	FAVOR, RICHARD A	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Participated in conference call with D. Moyer, J. Urbaniak and A. Miller re: 2005 tax model audit program(s) and schedule-of-schedules	0.3	525.00	157.50
01/31/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Prepared for and met with client re: sales general and administrative expenses request responses	0.3	240.00	72.00
01/31/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed the inventory reserves testing performed by J. Harrison, Audit Staff	1.0	240.00	240.00
01/31/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Documented Delphi general ledger account entry personnel for fourth quarter selections	2.1	200.00	420.00
01/31/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Updated the Sarbanes - Oxley S program 19 and reorganized the folder for SAP quarter three	3.3	280.00	924.00
01/31/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed selected sales contracts for revenue recognition cutoff procedures performed for each quarter ended in 2005	1.8	270.00	486.00
01/31/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Reviewed energy and chassis interim and final workpapers for scheduled of requests and cash workpapers	1.4	440.00	616.00
01/31/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed other operating income and expense testing procedures for selections on first through third quarter	0.5	280.00	140.00
01/31/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Responded to questions from T. Bomberski about Delphi's SAP Vega center security controls audit	1.0	525.00	525.00
01/31/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with L. Tynes to discuss a debit to accounts receivable	0.4	240.00	96.00
01/31/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response from J. Erickson related to UK group relief questions and drafted correspondence re: same with J. Urbaniak	1.3	390.00	507.00
01/31/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 1/30/2006	3.2	290.00	928.00
01/31/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed and reviewed notes generated from meeting with M. Starr, Cost Supervisor	1.0	280.00	280.00
01/31/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented Excess and Obsolete rollforward at final obtained from J. Yuhasz	3.1	200.00	620.00
01/31/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed detailed review of work performed on accounts receivable interim and year-end lead sheets and narratives	0.7	390.00	273.00
01/31/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: employee cost expense testing	0.4	240.00	96.00
01/31/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed income tax audit area schedule of schedules	1.1	490.00	539.00
01/31/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed Energy & Chassis in-transit journal entry and support with E. Hoch	0.9	270.00	243.00
01/31/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Updated open items list	0.4	200.00	80.00
01/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated lead sheets for Automotive Holdings Group	0.5	200.00	100.00

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01/31/06	STICKLINSKI, PATRICIA A	MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and discussed ape procedures with L DeHart	0.5	450.00	225.00
01/31/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Continued Safeguarding of Assets walkthrough for High Security Area access	1.3	280.00	364.00
01/31/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Reviewed documentation related to unusually disposal request identified in asset disposal testing	1.9	650.00	1,235.00
01/31/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented sundry accounts receivable	2.1	240.00	504.00
01/31/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Prepared for and discussed comments on the draft 8-K filing related to December financial information with B. Plumb, B. Steiner, and S. Szalony	0.9	650.00	585.00
01/31/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Analyzed detail supports for cost of sales workpaper	1.1	280.00	308.00
01/31/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Responded to questions from M. Harris about global Sarbanes testing status	1.0	525.00	525.00
01/31/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended meeting with C. High to discuss various more complex journal entries selected for testing	1.2	200.00	240.00
01/31/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Updated confirmation logs for multiple accounts	0.9	200.00	180.00
01/31/06	MOYER, DENNY L	SENIOR MANAGER	SAS 99 / JOURNAL ENTRY TESTING	Reviewed audit open items status listing and prepared email to send to Delphi	2.1	490.00	1,029.00
01/31/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Evaluated support provided for fixed asset construction work in progress selections for the Delphi Thermal division	1.1	270.00	297.00
01/31/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with headquarters staff re: open items for other assets	0.8	270.00	216.00
01/31/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed and discussed accounting memo process with Packard with M. Brenman	0.2	390.00	78.00
01/31/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared email and distributed to Delphi's Finance Directors re: Open Item List as of 1/30/2006	0.7	100.00	70.00
01/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated lead sheets for Energy & Chassis	0.5	200.00	100.00
01/31/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed analysis of audit approach for other income and expense testing	0.6	390.00	234.00
01/31/06	LUDTKE, EMILY IRENE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Tested journal vouchers with money market fund statements	2.4	200.00	480.00
01/31/06	STRZEMEPK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Followed up on selection request listing for fixed asset independent business cycle testing	0.9	280.00	252.00
01/31/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read asset impairment article on Delphi to determine effect on divisional impairment	0.3	270.00	81.00
01/31/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met with M. Starr, Cost Supervisor re: supporting document request for Cost of Sales Testing	0.8	280.00	224.00
01/31/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed engagement economics including time and expense charged to Delphi	1.4	490.00	686.00
01/31/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed quality assurance review and upload of European SAP application testing control audit tool template	0.2	390.00	78.00
01/31/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in meeting to answered questions re: cutoff testing of inventory receipts and shipments with J. Harrison, Audit Staff	0.4	240.00	96.00
01/31/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Answered questions re: requested entries for Other Income Expense	0.4	280.00	112.00

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DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
01/31/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed other operating income and expense testing procedures for selections on first through third quarter and supporting documentation to be obtained with M. Brenman, Sr. Auditor	0.4	280.00	112.00
01/31/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with C. Alsager re: intransit inventory selections	0.9	240.00	216.00
01/31/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Responded to Deloitte-Poland email re: warranty accrual for the Steering Europe division.	0.2	270.00	54.00
01/31/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and followed up: journal entry testing with M. Brenman on 1/31/06	0.8	200.00	160.00
01/31/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed review of work performed on revenue and cost of sales year end analytic and substantive testing	1.4	390.00	546.00
01/31/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Followed up on selection request listing for expenditure independent business cycle testing	0.7	280.00	196.00
01/31/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed current status of thinking around impairment accounting with S. Van Arsdell	0.8	650.00	520.00
01/31/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Reviewed the deliverable for SAP quarter three	3.6	280.00	1,008.00
01/31/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Performed follow up walkthrough for physical safeguarding of assets	2.1	280.00	588.00
01/31/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Recalculation of fixed asset amortization and depreciation	1.9	240.00	456.00
01/31/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Evaluated any missing items needed for Cost of Sales/income Expense Testing	0.9	280.00	252.00
01/31/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Obtained Shipping and Receiving Detail for El Paso Cutoff and discussed with J. Yuhasz	0.3	200.00	60.00
01/31/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Documented Safeguarding of Assets control activity re: site perimeter security for rollforward procedures	1.9	280.00	532.00
01/31/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated inventory testing sample request based on discussion with Delphi contact L. Briggs	0.7	280.00	196.00
01/31/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Researched net book value for disposal request 1440	1.9	270.00	513.00
01/31/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed and documented evidence provided for Delphi Interior post-petition liabilities	2.2	270.00	594.00
01/31/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated independent testing control testing procedures for expenditure business cycle	1.5	280.00	420.00
01/31/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed transfer pricing audit procedures with A. Miller	2.6	525.00	1,365.00
01/31/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Updated open items list based for the Steering division	0.1	270.00	27.00
01/31/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: legal claims and issues update with L. Jones, Assistant Finance Director	0.5	240.00	120.00
01/31/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared inventory variance accounts analysis for year end balances	1.7	240.00	408.00
01/31/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Reviewed Delphi related emails re: international general computer control status	1.2	480.00	576.00
01/31/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Updated open items list and status	0.6	390.00	234.00
01/31/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed accounts receivable allowance with Delphi staff	1.1	240.00	264.00

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01/31/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed with J. Hasse re: other options for extra space requirements for Delphi engagement team	0.3	100.00	30.00
01/31/06	GROZDANOVSKI, NATALI	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed current space requirements and options with B. Plumb	0.4	100.00	40.00
01/31/06	JAIN, ASHOK K	PRINCIPAL	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed initial observations with audit team re: income approach and SAS 57	1.0	750.00	750.00
01/31/06	JIAN, SHULING	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Reviewed the trial balance and cave journal entries and performed the reconciliation report	3.6	280.00	1,008.00
01/31/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: status of the audit, outstanding items, and progress with K. Ferrer, Manager	0.4	240.00	96.00
01/31/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Assessed testing procedures for pre-petition liability payments to essential suppliers	2.1	390.00	819.00
01/31/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and discussed property rollforward tie out to general ledger with Fixed Asset Manager at Energy & Chassis	3.1	270.00	837.00
01/31/06	SCHROT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Completed accounts payable smart audit system map to document audit procedures performed	1.2	200.00	240.00
01/31/06	BUTT, WAQAR A	SENIOR ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed correspondence from engagement team, updated documentation and prepared final correspondence and requests	3.7	375.00	1,387.50
01/31/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed tie out of the inventory budget cost rate to the budget	3.2	240.00	768.00
01/31/06	SZALONY, SCOTT P	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Researched question from participating offices re: accounting treatments of change in the form long-term investment in a foreign subsidiary	1.5	440.00	660.00
01/31/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared and discussed with M. Brennan income statement testing and approach	0.6	390.00	234.00
01/31/06	MIFFLETON, CATHERINE TAYLOR	ASSOCIATE	PREPARATION OF FEE/EXPENSE APPLICATIONS	Grouped detail submitted under additional Delphi charge codes	2.1	300.00	630.00
01/31/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with R. Nedadur re: Sundry accounts receivable	0.3	240.00	72.00
01/31/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Received & reviewed supporting documents for Cost of Sales Testing	2.1	280.00	588.00
01/31/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Prepared for and discussed questions re: cutoff testing of inventory receipts and shipments with M. Blank	0.4	200.00	80.00
01/31/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed change control documentation received from R Moloch and made additional selections.	2.7	280.00	756.00
01/31/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in a conversation re: status of substantive audit testing and staffing with B. Snyder, Senior Manager, and K. Ferrer, Manager	0.3	240.00	72.00
01/31/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR AHG	Updated trial balances for Automotive Holdings Group with K. McCoy	0.4	270.00	108.00
01/31/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed testing documentation for pricing authorizations for Saginaw revenue	3.6	390.00	1,404.00
01/31/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed e-mail re: Delphi business process testing	1.0	480.00	480.00
01/31/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed Delphi Technologies Inc. status with N. Bahan	0.3	270.00	81.00
01/31/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Updated trial balances for Energy & Chassis with K. McCoy	0.4	270.00	108.00

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01/31/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed lower of cost or market analysis with Delphi staff	0.4	240.00	96.00
01/31/06	URBANIAK, JULIE JOHNSON	MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Reviewed response from J. Erickson related to UK group relief questions and drafted correspondence re: same with A. Miller	1.3	525.00	682.50
01/31/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared agenda and talking points for meeting with client on impairment and the 8-k filing	2.1	650.00	1,365.00
01/31/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Prepared for and discussed sales contract testing and journal entry selections with K. Urek to receive guidance on procedures testing	1.5	200.00	300.00
01/31/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Prepared for and met with client re: non-productive inventory physical count detail	0.5	240.00	120.00
01/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Reviewed supporting documentation relating to fixed assets at Delphi Product and Service Solutions	0.6	270.00	162.00
01/31/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and discussed Freightliner warranty reserve calculation during phone call with S. Mawby and documented response	1.6	200.00	320.00
01/31/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR ENERGY & CHASSIS	Processed support received for annual physical inventory book to physical inventory adjustment	2.5	240.00	600.00
01/31/06	SCHRÖT, ERICA LYNNE	ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Reviewed miscellaneous receivables accounts	2.8	200.00	560.00
01/31/06	CLARK, JILL M	MANAGER	AUDIT PROCEDURES FOR ELECTRONICS & SAFETY	Evaluated the amount of negative inventory and impact on book to physical adjustments	2.4	390.00	936.00
01/31/06	PLUMB, BROCK E	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and met with and discussed detailed testing approach of Cadiz plant with S. Szalony	1.2	650.00	780.00
01/31/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and attended meeting with M. Starr to gain further understanding of Scrap Inventory process	0.6	200.00	120.00
01/31/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed testing documentation for customer shipment process for Saginaw revenue	2.4	390.00	936.00
01/31/06	JIAN, SHULING	ASSOCIATE	SAS 99 / JOURNAL ENTRY TESTING	Prepared for and walked through the deliverable with T. Sticklinski	0.7	280.00	196.00
01/31/06	GREEN, JONATHAN DAVID	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed corporate headquarters walkthrough documentation to gain an understanding of the process	1.4	280.00	392.00
01/31/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Analyzed remediation open controls for rollforward testing to determine where they originated	2.6	280.00	728.00
01/31/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Reviewed transfer pricing audit procedures with J. Urbaniak	2.6	390.00	1,014.00
01/31/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed segregation of duties assessment tool walkthrough documentation	1.0	525.00	525.00
01/31/06	MILLER, ASHLEY ELAINE	SENIOR ASSOCIATE	AUDIT PROCEDURES ON INCOME TAXES	Prepared and participated in conference call re: audit procedures related to transfer pricing with D. Moyer, R. Favor, and J. Urbaniak	0.6	390.00	234.00
01/31/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed and documented evidence provided for Delphi Interior special tooling re-bill selections	2.5	270.00	675.00
01/31/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client, D. Moyer, and M. Crowley re: wire room process and account 2686	1.8	270.00	486.00
01/31/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Updated open items list for 1/31/2006	2.0	290.00	580.00
01/31/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the evidence gathered on the segregation of duties independent validation testing to close the audit workpapers	2.1	275.00	577.50

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01/31/06	TANNO, KELLY K	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed email re: supporting documentation for repairs and maintenance selection from C. High and analyzed documents	0.8	200.00	160.00
01/31/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Reviewed the second access review results documentation received from the segregation of duties team lead to determine the effectiveness of the control	1.3	275.00	357.50
01/31/06	CROWLEY, MARK J	PARTNER	REVIEW OF AUDIT WORKPAPERS AND SUPERVISION	Evaluated manager and staffing requirements related to the completion of the Delphi audit	2.5	650.00	1,625.00
01/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Prepared for and attended meeting with client, R Nedadur, re: the classification of pre-petition and post-petition warehouse logistics services at Delphi Product and Service Solutions	0.6	270.00	162.00
01/31/06	RHOADES, DAISHA KRISTI	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed of independent testing samples received from client	1.6	280.00	448.00
01/31/06	UREK, KYLE M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR THERMAL & INTERIOR	Analyzed and documented audit evidence provided for Delphi Thermal post-petition liabilities	1.7	270.00	459.00
01/31/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Analyzed Clinton Receiving detail and entered into 5472 B	1.4	200.00	280.00
01/31/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared for and met re: other operating income and expense testing procedures for selections on first through third quarter and supporting documentation to be obtained with W. Kwok, Deloitte Consultant	0.4	240.00	96.00
01/31/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES ON INCOME TAXES	Prepared for and participated in meeting with R. Favor, J. Urbaniak, A. Miller re: income tax model audit programs	0.9	490.00	441.00
01/31/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Documented discussions with C. High and reviewed entries that were discussed	2.3	200.00	460.00
01/31/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared for and discussed final inventory balances with Delphi Steering divisional staff	1.2	240.00	288.00
01/31/06	STRZEMPEK, ERIC MATTHEW	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed fixed asset testing performed by Delphi Management to follow the re-performance testing approach	1.8	280.00	504.00
01/31/06	SNYDER, CLAYTON A	MANAGER	INTERNAL CONTROL TESTING	Updated the general computer control status tracking spreadsheet	0.5	480.00	240.00
01/31/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Performed testing the book-to-physical adjustment for non-productive inventory	1.0	240.00	240.00
01/31/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Follow up email for all open items: Contract Management Testing, Cost of Sales and Revenue Cutoff testing	0.8	280.00	224.00
01/31/06	TAURO, DIMPI F	ASSOCIATE	INTERNAL CONTROL TESTING	Documented the responses received from the human resource manager for the user access listings for Tier II testing in Saginaw	3.1	275.00	852.50
01/31/06	VAN ARSDELL, STEPHEN C	PARTNER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Prepared for and discussed with B. Plumb a draft 8-K	0.6	620.00	372.00
01/31/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Prepared for and participated in discussion re: status of substantive audit testing and staffing with B. Snyder, Senior Manager and M Brennan, Senior	0.3	390.00	117.00
01/31/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Performed quality assurance review of Delphi India general computer control testing control audit tool upload templates	1.2	390.00	468.00
01/31/06	POTTER, SCOTT ALAN	SENIOR ASSOCIATE	INTERNAL CONTROL TESTING	Prepared response to inquiry of E. Strze	0.2	390.00	78.00
01/31/06	BLANK, MARINA ALEXANDROVNA	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Prepared a list of questions for E. Murar, Budgets, related to inventory standard costing.	1.0	240.00	240.00
01/31/06	HOCH, ERIN NICOLE	ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and met with C. Alsager re: status of Delphi Technologies audit	0.3	240.00	72.00

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01/31/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Read and reviewed accounting memo and guidance on the DaimlerChrysler cost savings agreement	2.4	390.00	936.00
01/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Preformed roll forward audit procedures on the accrued commission liabilities at Delphi Product and Service Solutions	0.9	270.00	243.00
01/31/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Reviewed Deloitte's process to testing business process audit at Saginaw division	1.7	480.00	816.00
01/31/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and participated in meeting with R. Favor, J. Urbanik, A. Miller re: income tax model audit programs	1.8	490.00	882.00
01/31/06	BACARELLA, ANGELA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and attended meeting with client re: wire room testing requests	0.8	270.00	216.00
01/31/06	MCCOY, KATHRYN ANNE	ASSOCIATE	AUDIT PROCEDURES FOR AHG	Compared lead sheets to rollforward sheets for property, plants,\ and equipment for Automotive Holdings Group	1.8	200.00	360.00
01/31/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Analyzed El Paso Shipping detail and entered into cutoff sheet	2.5	200.00	500.00
01/31/06	PETERSON, JOHN D G	MANAGER	PREPARATION OF FEE/EXPENSE APPLICATIONS	Reviewed datasets from W.Butt and T.Miffliton	0.7	500.00	350.00
01/31/06	ALSAGER, CHRISTINA C	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DELPHI HEADQUARTERS	Prepared for and discussed Delphi Technologies Inc. status update with E. Hoch	0.3	270.00	81.00
01/31/06	MOYER, DENNY L	SENIOR MANAGER	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Reviewed Electronics and Safety accounting memo for Delnosa sale leaseback	0.8	490.00	392.00
01/31/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed discussion with M. Starr and documented scrap process as well as reviewed entries for testing related to scrap	1.7	200.00	340.00
01/31/06	BRENNAN, MILANA	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed and updated global analysis fluctuation workpaper for explanations to be obtained from international Packard entities	0.5	240.00	120.00
01/31/06	TROPEA, LEONARD A	SENIOR MANAGER	INTERNAL CONTROL TESTING	Reviewed and responded to emails received for the Delphi Sarbanes - Oxley procedures	1.0	525.00	525.00
01/31/06	FERRER, KIM ANN G	MANAGER	AUDIT PROCEDURES FOR PACKARD	Performed review of client estimated reserves for doubtful accounts, warranty, and inventory obsolescence	2.1	390.00	819.00
01/31/06	HARDING, DAVID JAMES	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Reviewed open review notes for workpaper 4116 for third quarter	3.6	200.00	720.00
01/31/06	HARRISON, JOSEPH E JR	ASSOCIATE	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Met with J.Yahasz re: obtaining cost per unit detail	0.6	200.00	120.00
01/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Preformed audit procedures on the sundry accrued liabilities at Delphi Product and Service Solutions	2.4	270.00	648.00
01/31/06	BADIE, JERMAINE N	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented audited support provided for deferred and prepaid taxes at Delphi Product and Service Solutions	0.6	270.00	162.00
01/31/06	TOMAS, JOHN DIMITRI	ASSOCIATE	AUDIT PROCEDURES FOR DPSS	Documented fixed assets testing for 12/31/05	2.4	240.00	576.00
01/31/06	FLEMING, KATHERINE EVELYN	MANAGER	AUDIT PROCEDURES PLANNING AND DEVELOPMENT	Worked with technology support to recover corrupt documents in the 2005 audit planning file	2.1	390.00	819.00
01/31/06	ZMUDA, SHAUN STANLEY	ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Prepared open items list for Delphi Steering division	0.6	240.00	144.00
01/31/06	KARGELA, MICHAEL W	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed core team documentation for price testing for Saginaw revenue	2.7	390.00	1,053.00
01/31/06	RALBUSKY, DEANNA M	SENIOR ASSOCIATE	AUDIT PROCEDURES FOR STEERING	Reviewed journal entries provided by client to determine additional journal entries still needed for testing procedures	0.5	270.00	135.00
01/31/06	MOYER, DENNY L	SENIOR MANAGER	AUDIT PROCEDURES FOR DPSS	Reviewed SAS 99 fourth quarter deliverable and selections for Delphi general ledger units	1.4	490.00	686.00

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 Delphi Corporation, et al.  
 Chapter 11 Case 05-44481 (RDD)  
 Deloitte and Touche LLP  
 First Interim Application  
 (10/08/05 - 01/31/06)  
**Exhibit E**

DATE	NAME	TITLE	CATEGORY	DESCRIPTION OF ACTIVITY	HOURS	RATE	TOTAL
01/31/06	KWOK, KAKI	ASSOCIATE	AUDIT PROCEDURES FOR PACKARD	Generated a follow up list of questions for S. Bratberg, Supervisor, Sales administration re: Contract Management Testing	0.5	280.00	140.00
01/31/06	TANIELIAN, KEVORK KRIKOR	ASSOCIATE	ENGAGEMENT ADMINISTRATION, PLANNING, AND MANAGEMENT	Consolidated open items list for 1/30/2006	0.5	290.00	145.00
01/31/06	ZIEMKE, VALERIE LEA	MANAGER	INTERNAL CONTROL TESTING	Responded to questions re: Saginaw business	2.8	480.00	1,344.00
					15,333.5		\$ 5,164,382.60